

THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

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

LUNG CHIU, CIG, CPA
INSPECTOR GENERAL

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MEMORANDUM

TO: Honorable Chair and Members of the School Board
Dr. Robert Avossa, Superintendent
Chair and Members of the Audit Committee

FROM: Lung Chiu, ^{KIC} Inspector General

DATE: June 19, 2017

SUBJECT: Transmittal of Final Investigative Report
Case # 17-562 West Riviera Elementary

In accordance with School Board Policy 1.092(6)(d), we hereby transmit the above-referenced final report.

The report addresses the allegations of Inappropriate Use/Abuse of P-Card purchases and Check Requisition requested by the Principal of West Riviera Beach Elementary School.

The OIG investigation determined that some of the P-Card purchases appeared to be personal in nature. Our investigation results were reviewed by the School Police; and School Police determined that there was no evidence of a crime.

The report is finalized and being referred to the Office of Professional Standards for appropriate action.

This investigative report will be posted on the Inspector General's website; www.palmbeachschools.org/inspectorgeneral.

Office of Inspector General
The School District of Palm Beach County
Case No. 17-562

Allegations/Issue: Inappropriate use/abuse of P-Card and Check Requisition

Location: West Riviera Beach Elementary

INVESTIGATIVE REPORT FINAL

AUTHORITY

School Board Policy 1.092(4)(a)(iv) authorizes the Office of Inspector General to initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent and eradicate fraud, waste, financial mismanagement, fiscal misconduct, and other abuses in District government.

This preliminary review was conducted by Robert L. Sheppard, Jr. Investigator I.D. #202, in compliance with the *Quality Standards for Investigations, Principles and Standards for Offices of Inspector General*, promulgated by the Association of Inspectors General.

BACKGROUND

On January 20, 2017, The Office of Inspector General (OIG) met with Palm Beach County School District Assistant Police Chief Patrick McCutcheon, Sgt. William Murphy and School District Chief of Operations Dr. Donald E. Fennoy II, in reference to Principal Tonja Lindsey-Latson of West Riviera Elementary allegedly being involved in Dealing with Stolen Property, and Grand Theft.

Dr. Fennoy requested OIG to review Principal Tonja Lindsey-Latson use of her Palm Beach County School District Purchasing Card (P-Card), Check Requisitions, and school checks payable to herself.

DOCUMENTS REVIEWED

- *School Board Policy 1.092, Inspector General*
- *Purchasing Card Procedures (Purchasing Manual, Chapter 24)*
- *Internal Accounts Manual, Chapter 7, Cash Receipts and Deposits*
- P-Card Purchasing Transactions records for the school from July 22, 2015 thru December 16, 2016
- Available Itemized receipts and invoices for school purchases during July 22, 2015 thru December 16, 2016
- Customized Transaction Reports from July 1, 2015 thru December 13, 2016

The OIG analyzed Principal Lindsey-Latson P-Card purchases and check requisitions initiated and approved by Principal Lindsey-Latson from July 01, 2015, thru December 31, 2016.

RESULTS OF REVIEW

P-CARD PURCHASES

OIG Staff determined, after review of Principal Tonja Lindsey-Latson P-Card Purchases from July 22, 2015 thru December 16, 2016, several questionable transactions occurred that were not compliant with Palm Beach County School District Purchasing Manual, *Chapter-24(6)(a)(1)*. Of the 88 transaction-purchases within said time-frame, 36 purchases did not have any documentation to verify the reasons for the purchase, 3 purchases included sales taxes being charged to Principal Lindsey-Latson's P-Card, 9 purchases were made on weekends, 4 purchases were made during March 2016 Spring-break, 1 purchase was made during Veterans Day (November 11, 2015). As required by *Purchasing Manual, Chapter-24* authorized staff MUST provide detail documentation as transactions occur for record keeping. *Purchasing Manual-Chapter 24(6)(a)(1) Cardholder Duties and Responsibilities; Monthly Cardholder Reconciliation States: "Confirm sales tax is not paid. Educational purchases made in Florida and for use in Florida, are exempt from Florida Sales tax", "Provide receipts and back-up documentation to P-Card Site Admin in a timely manner (as transactions occur); Adult Food – Attendee list, Agenda if meeting, or reason for purchase if other. Gift Cards – List of who received what card and why. Gift cards for students only."*(See Exhibit-1)

Examples of Questionable P-Card Purchases made by Tonja Lindsey-Latson:

On October 3, 2015, Principal Tonja Lindsey-Latson used her P-Card to purchase "Edible Arrangements" in the amount of \$80.98, for Elease Kingdom – 1252 W. 26th Court, West Palm Beach, FL 33404.ⁱⁱ (See Exhibit-2) No documentation noted in Monthly P-Card Statement Report for reasons or justification of purchase. The OIG has not determined the identification of Elease Kingdom. Elease Kingdom passed on September 23, 2015. (See Exhibit-2) (See Exhibit-5...#25)

On March 19, 2016, Principal Tonja Lindsey-Latson used her P-Card to purchase another "Edible Arrangements" in the amount of \$71.23, for Sandra Edwards – 2256 Dorson Way, Delray Beach, FL. 33445.ⁱⁱⁱ (See Exhibit-3) No documentation noted in Monthly P-Card Statement Report for reasons or justification of purchase. The OIG has not determined the identification of Sandra Edwards. (See Exhibit-5...#49)

On August 6, 2016, Principal Tonja Lindsey-Latson used her P-Card to purchase funeral arrangements flowers in the amount of \$115.70, for Betty Mays – 5301 Greenwood, West Palm Beach, FL.^{iv} (Exhibit-4) No documentation noted in Monthly P-Card Statement Report for reasons or justification of purchase. The OIG has not determined the identification of Betty Mays. Exhibit-4, shows that Betty Mays received the flower arrangement on August 6, 2016. (See Exhibit-5...#68)

For a detailed list of questionable purchases please see Exhibit-5 P-Card purchases prepared by Tonja Lindsey-Latson.^v

CHECK REQUISITION FOR PURCHASES

The review of the schools Customized Transaction Report revealed that, 150 transaction-purchases occurred from July 1, 2015 thru December 31, 2016. Of the 150 Requisition-purchases, 9 Requisition-Purchases were made by Principal Tonja Lindsey-Latson and were funded by the Administrative Courtesy Account. Six of the Requisition-Purchases noted an explanation of purchase; 3 of the remaining purchases appeared to be questionable. *Pursuant to the Internal Accounts Manual, Chapter 4(B) "Account Definitions" which governs Check Requisition-Purchases. "This account is provided for the use of school principals. Expenditures from this account may be for school promotional activities, dues and fees for staff, faculty incentives and rewards, school hospitality expenses, purchases of supplies and equipment, or any other business-related expenditure as designated by the principal. Expenditures from this account must be in compliance with State District rules."*^{vi}(See Exhibit-6)

Examples of Questionable Check Requisitions:

Review of Check Requisition #8207 showed that on September 15, 2015, Principal Tonja Lindsey-Latson purchased car keys from "Arrigo Dodge" of West Palm Beach, FL in the amount of \$238.00.^{vii} (See Exhibit-7), (Customized Transaction Report, See Exhibit-13...#03). The Check Requisition does not provide an explanation for this purchase. Money from the Administrative Courtesy Account was used to pay for the car keys. On January 26, 2017, OIG staff consulted with Palm Beach County School District Risk and Safety Manager, Linda M. King reference to stolen or lost car keys, Ms. Kings stated, "We are not legally responsible for employee's personal items---lost or stolen. We would only be responsible if we had some negligence or bargain a union contract provision."^{viii}(See Exhibit-8)

Review of Check Requisition #8212 showed that on October 5, 2015, Principal Lindsey Latson purchased student eye-glasses from "Premier Eye Center" of West Palm Beach, FL in the amount of \$35.00.^{ix}(See Exhibit-9), (Customized Transaction Report, See Exhibit-13...#04) There is no explanation noted for the replacement of the students' glasses. Money from the Administrative Courtesy Account was used to pay for the eye-glasses. On January 26, 2017, OIG staff consulted with Palm Beach County School District Risk and Safety Manager, Linda King, relating to student's eye-glasses, Ms. Kings stated, "If a students' property is lost or stolen because of staff negligent of storing the property, then the actual cost of the property should be paid and not the cost of a new item."^x(See Exhibit-10)

Review of Check Requisition #8258 showed that on April 25, 2016, Principal Tonja Lindsey-Latson purchased jewelry from "Alena's Jewelry" of West Palm Beach, FL in the amount of \$270.00.^{xi}(See Exhibit-11), (Customized Transaction Report, See Exhibit-13...#07) It appeared that the reason for the purchase was to replace lost or stolen jewelry for a student, the check was made out to Parent Tamika Love for student Brianna Rodriguez. *The Check Requisition* does not indicate staff

negligence or why the Jewelry was purchased/replaced for the student. Money from the Administrative Courtesy and Rental Facilities Account was used to pay for lost or stolen Jewelry. On January 26, 2017, OIG staff consulted with Palm Beach County School District Risk and Safety Manager, Linda M. King who reported, *"if a students' property is lost or stolen because of staff negligent of storing the property then the actual cost of the property should be paid and not the cost of a new item."*^{xii}(See Exhibit-12)

For a complete list of questionable purchases by the principal, please see Exhibit-13 West Riviera Elementary Customized Transaction Report.^{xiii}

It should be noted that some of the purchases were made on non-school days, i.e. Saturday& Sunday, Holidays-Veterans Day November 11, 2015, and 2016 Spring-Break.

CONCLUSION

This preliminary revealed various questionable purchases by the Principal, contrary to the P-Card and Check Requisition procedure requirements. Some of the P-Card and Check Requisition appeared to be personal in nature.

ACTION TAKEN

A copy of the draft preliminary review report was provided to the School Police Department for further action.

On March 15, 2017, School Police provided a copy of its Investigative Report (#17-002337) to OIG for record. School Police finding was UNFOUNDED, there was no evidence of a crime.^{xiv} (See Exhibit-14)

AFFECTED PARTY RESPONSE:

In accordance with School Board Policy 1.092(6)(iv), a draft copy of this report was provided to Principal Tonja Lindsey-Latson, who was given a 20-day opportunity to respond. No response was received from Principal Tonja Lindsey-Latson.

FURTHER ACTION:

The results of this investigation will be provided to the Office of Professional Standards for appropriate action.

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- ⁱ Exhibit-1, Chapter 24(6)(a)(1)
 - ⁱⁱ Exhibit-2, Edible Arrangement Receipt \$80.98
 - ⁱⁱⁱ Exhibit-3, Edible Arrangement Receipt \$71.23
 - ^{iv} Exhibit-4, Funeral Arrangement Receipt \$115.70
 - ^v Exhibit-5, Excel Spreadsheet P-Card Purchases for Tonja Lindsey-Latson
 - ^{vi} Exhibit-6, Internal Accounts Manual Chapter (4)(b)
 - ^{vii} Exhibit-7, Check Requisition #8207 Arrigo Dodge
 - ^{viii} Exhibit-8, Email Correspondence Linda King
 - ^{ix} Exhibit-9, Check Requisition #8212 Student Eye Glasses
 - ^x Exhibit-10, Email Correspondence Linda King
 - ^{xi} Exhibit-11, Check Requisition # 8258 Student Jewelry
 - ^{xii} Exhibit-12, Email Correspondence Linda King
 - ^{xiii} Exhibit-13, Tonja Lindsey-Latson Customized Transaction Report
 - ^{xiv} Exhibit-14, School Police Report #17002337

EXHIBIT#1
PURCHASING MANUAL
CHAPTER 24(6)(1)

CHAPTER 24

PURCHASING CARD PROCEDURES

24-1 INTRODUCTION

The School Board of Palm Beach County, Florida has authorized the use of a Purchasing Card to expedite small dollar purchases for materials, supplies, and other items needed for daily operations or for authorized travel. The Purchasing Card represents another step in simplifying District financial transactions and saving on administrative costs while offering schools/departments broad choices in card-based services. Purchasing Cards will be issued to school and department staff as an alternative method for making purchases.

This Purchasing Card Program is designed to empower selected school and department employees to make purchases equal to or less than \$1000 per vendor, per day in accordance with District Purchasing Policies, Procedures, and Guidelines. PeopleSoft Special Request Purchase Orders will not be processed for orders under \$1,000.00. Employee reimbursements with receipts is another means of handling low dollar purchases. The School District no longer utilizes the Direct Pay Process. The goals of this program include the following:

- Allow a convenient and expedient method of purchasing small items and approved travel expenses.
- Offer an efficient, low-cost procurement and payment mechanism which significantly shortens the time between need and acquisition while providing management with monthly reports.
- Streamline payment process and reduce administrative costs for acquisitions of certain supplies.
- Provide flexibility to schools and departments to obtain authorized materials and supplies.

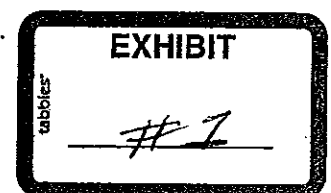
The District P-Card Administrator issues all Purchasing Cards and is responsible for establishing the card profiles that dictate card controls. All cardholders are associated with a card profile with limits that are pre-defined and enforced at the point of purchase by Bank of America. Limitations have been established for single (per vendor per day) and monthly transaction credit limits and the types of vendors from whom purchases can be made.

Principals/Directors; 1) shall appoint a P-Card Site Admin to manage the Purchasing Card Program at the school or department level, 2) have the flexibility to designate the employees assigned Purchasing Cards, and 3) accept responsibility that card purchases comply with District Purchasing Policies, Procedures and Guidelines as well as State Statutes when approving the cardholder's statement.

Although ultimately up to the Principal/Director, the cardholder is given inherent authority to spend budgetary funds when the Principal/Director approves an employee for cardholder privileges. **When a cardholder agrees to the Cardholder Acceptance Guidelines and Contract (*signed electronically in eLearning Management: P-Card Mandatory Training*), the employee accepts responsibility for all purchases charged against the card and any liability from abuse or violation of the terms of the agreement.** The authorized cardholder, whose name appears on the face of the Purchasing Card, should purchase materials and supplies with the Purchasing Card assigned to them.

24-2 PURPOSE

- 1) Establish a set of procedures for Purchasing Card usage.
- 2) Ensure Purchasing Card purchases are in accordance with District Policies, Procedures, and Guidelines.
- 3) Provide guidelines for corrective action if the Purchasing Card is misused.
- 4) Ensure the District bears no legal liability from inappropriate Purchasing Card usage.



Purchasing Manual – Chapter 24

24-3 DEFINITIONS

For the purposes of this Purchasing Card Procedure Manual, the following terms, phrases, and words shall have the meaning given herein.

Cardholder - The District employee issued a purchasing card that is responsible for all transactions made on the card.

Cardholder Profile - The description of the cardholder's single and monthly transaction limits, blocked Merchant Category Codes (MCCs), default G/L Account Strip, reporting hierarchy, physical address, and associated P-Card Site Admin.

Single Transaction Credit Limit - Restricts the dollar amount of the cardholder's individual purchase established by the type of card profile.

Director - Responsible for overseeing the Purchasing Card Program in their department which includes: 1) appointing the P-Card Site Admin, 2) designating the employees assigned Purchasing Cards, and 3) reviewing and approving purchases made by Cardholders.

District P-Card Administrator - The individual appointed by the Director of Purchasing to support the administrative functions of the Purchasing Card Program within the District.

Issuing Bank - The bank that issues the Purchasing Cards (VISA cards) in the District's name and to whom the District pays the monthly charges. Currently the issuing bank is Bank of America.

MCC - Merchant Category Code, a code established by VISA that describes the merchant's primary business.

Merchant - Any organization that sells commodities, services, equipment, or construction to the District. Same as Supplier or Vendor.

Monthly Credit Limit - Restricts the dollar amount of the cardholder's cumulative purchases for each billing period established by the type of card profile.

PIN - Personal Identification Number. This is a series of digits used to verify the identity of the holder of a card. The PIN is a kind of password and may be required when making purchases in person with your p-card.

Principal - Responsible for overseeing the Purchasing Card Program in their school which includes: 1) appointing the P-Card Site Admin, 2) designating the employees assigned Purchasing Cards, and 3) reviewing and approving purchases made by Cardholders.

Procurement - Includes purchasing, buying, renting, leasing or otherwise acquiring any commodity, service, or equipment.

Procurement Card - Same as a Purchasing Card.

P-Card Site Administrator (Admin) - The individual appointed by the Principal/Director to support the Purchasing Card administrative functions within the school or department.

PM - Purchasing Manual.

Purchasing - Same as Procurement.

Purchasing Card - The VISA card issued by the District to use in place of District Direct Pays for purchases less than \$1000.

Purchasing Manual – Chapter 24

Purchasing Card Company - Same as Issuing Bank.

Purchasing Card Site Coordinator - Same as P-Card Site Admin.

Purchasing Manual - PM.

Pyramiding - When a cardholder subdivides an order to circumvent the Purchasing Policies, Procedures, and Guidelines, such as splitting a payment to stay within the single purchase limit. This is not allowed.

Supplier - Same as Merchant.

Vendor - Same as Merchant.

24-4 PURCHASING CARD TRANSACTION FLOW

- Cardholder places an order by phone, fax, mail, Internet, or over-the-counter. This is the transaction date.
- Merchant receives authorization for the purchase.
- Cardholder receives goods or services with an itemized invoice/receipt.
- The transaction is posted to the issuing bank, currently Bank of America. This is referred to as the posting date.
- An electronic transaction file is received daily from Bank of America with all of the previous day's posted transactions and downloaded into the PeopleSoft financial system.
- The Purchasing Card transactions should be reclassified to the correct funding and approved on a daily basis to ensure that the budget is kept current.
- In order to pay the monthly Bank of America statement, all transactions not reviewed and approved by posted force post- date will automatically be posted to each card's default funding. If this occurs, a Force Post report will be generated and emailed to the P-Card Site Admin. A Force Post schedule is provided each year and is posted on the Purchasing website.
- Bank of America provides the District with a combined monthly bank statement for all District Purchasing Cards. The statement covers the period of the 28th of the previous month through the 27th of the current month. Payment is made by the District office electronically and made within 10calendar days.
- At the end of each monthly cycle, each cardholder's purchase receipts must be reconciled against his/her individual monthly Bank of America statement. The monthly cardholder's reconciliation process should be completed and scanned by the 20th of the following month.

Purchasing Manual – Chapter 24

24-5 WHO TO CALL FOR WHAT?

Purchasing, Accounting, and the P-Card Site Admin monitor program performance.

Reason _____ **Who and Where to go** _____

Card Lost or Stolen

Contact	Phone	Email
Bank of America	1.888.449.2273	n/a
Your P-Card Site Admin	Your Location	
District P-Card Administrator	434.8410 px 48410 357.7567 px 47567	Purchasing Card System

Purchasing Procedures

Contact	Phone	Email / Link
Purchasing Manual	n/a	http://www.palmbeachschools.org/purchasing/bids/purch/manual/index.asp
Your P-Card Site Admin	Your Location	
District P-Card Administrators	434.8410 px 48410 357.7567 px 47567	Purchasing Card System

Reconciliation & Posting Questions

Contact	Phone	Email / Link
Purchasing Manual	n/a	http://www.palmbeachschools.org/purchasing/bids/purch/manual/index.asp
District P-Card Administrators	434.8410 px 48410 357.7567 px 47567	Purchasing Card System

PeopleSoft Issues

Contact	Phone	Email
District P-Card Administrators	434.8410 px 48410 357.7567 px 47567	Purchasing Card System

Funding Questions

Contact	Phone	Email / Link
Internal Accounts Manual		http://www.palmbeachschools.org/accounting/bookkeeper-manual
Operating Funds – Assigned Budget Analyst	434.8837 px 48837	
Grant Funds – Assigned Grant Manager	n/a	
Capital Funds – Loretha McIntyre	434.8198 px 48198	loretha.mcintyre@palmbeachschools.org

Purchasing Manual – Chapter 24

24-6 DUTIES AND RESPONSIBILITIES

A. Cardholder Duties and Responsibilities:

Cardholders hold a public trust and must meet the highest ethical standards. Cardholders shall:

Daily or Ongoing

- Hold and safeguard Purchasing Card, account number, and PIN at all times.
- Ensure Purchasing Card is used for official District purposes only. No personal use is permitted.
- Ensure purchased item falls within the cardholder's authorized purchasing limits and available budgeted funds.
- Purchase items according to District Policies, Procedures, and Guidelines.
- **Confirm sales tax is not paid.** Educational purchases made in Florida and for use in Florida, are exempt from Florida sales tax. Although the tax-exempt identification number is printed on the face of the purchasing card, cardholders are also given a Consumer's Certificate of Exemption to use if additional documentation is needed. ~~(Note: Your Consumer's Certificate of Exemption is to be used solely by your organization and applies only to purchases your organization makes. Under no circumstances should this certificate be used for the personal benefit of any individual.)~~ Purchases made in other states are subject to that state's sales tax. The cardholder must be diligent when dealing with the merchant regarding taxes. If the merchant cannot deduct the sales tax because of pre-set controls within their computer systems or will not honor the exemption, the cardholder may continue with the purchase but must note the refusal on the receipt. If purchases are taxable such as fundraising items and food or gifts for staff, it is permissible to pay tax with the Purchasing Card. The cardholder cannot dispute taxes with Bank of America.
- Not receive any cash back for refunds or exchanges; refunds or exchanges must be credited back to the Purchasing Card.
- Attempt to resolve discrepancies with vendors and formally dispute transactions when necessary.
- Report lost, stolen, or missing cards immediately to:

Contact	Phone	Email
Bank of America	1.888.449.2273	n/a
District P-Card Administrator	434.8410 px 48410 357.7567 px 47567	Purchasing Card System

- Cardholders need to contact the bank and complete required documentation as requested by the Bank.
- When leaving school or department the card needs to be closed.

Contact	Phone	Email
District P-Card Administrator	434.8410 px 48410 357.7567 px 47567	Purchasing Card System

- Turn your card into your P-Card Site Admin to be shredded

Purchasing Manual – Chapter 24

Monthly Cardholder Reconciliation

Cardholder reconciliation is the process of the cardholder gathering, reviewing, and providing documentation to support that each purchase transaction appearing on the cardholder's billing statement is an appropriate, legitimate District purchase. The cardholder should:

- 1) Provide receipts and back-up documentation to P-Card Site Admin in a timely manner (as transactions occur).
Examples of required back-up documentation are:
 - Travel – Approved TDE
 - Field Trip – Approved Field Trip Form (Summer, Winter, Spring Camps excluded from having to include in the monthly p-card package due to the governance by Extended Learning Department
 - * Adult Food – Attendee list, Agenda if meeting, or reason for purchase if other
 - * Gift Cards / Gifts – List of who received what card and why. Gift cards for students only.
 - SAC – Minutes approving purchase
 - Purchase over \$1,000.00 (other than travel) or questioned item – Copy of approval e-mail
- 2) Complete the End-of-Cycle Checklist for Cardholder (*PBSD 2095*).
- 3) Review Monthly Bank of America Statement.
 - a. Match each original receipt with each statement line item and identify any unauthorized purchases.
 - b. Attach itemized receipts and back-up documentation to statement. If the receipt/invoice is not itemized or missing and attempts to get copy of the receipt from vendor failed:
 - i. Complete Missing Receipt Form (*PBSD 2094*).
 - ii. Include copy of the Missing Receipt Form in Reconciliation package.
- 4) Check for any pending discrepancies or disputes.
 - a. Review last month's End-of-Cycle Checklist for discrepancies and disputes, if:
 - i. None, continue to next step.
 - ii. Resolved, put check mark by item.
 - iii. Unresolved, circle item and carry forward.
 - iv. Attach credit slip when credit is processed
 - b. Identify any current discrepancies or disputed items by making a notation on the Monthly Bank of America Statement and track on Cardholder's End-of-Cycle Checklist (*PBSD 2095*).
 - c. Ensure all discrepancies are filed as disputes, if applicable.
- 6) Sign Monthly Bank of America Statement certifying receipt of goods, approving all purchases, and verifying that they balance.
- 7) Deliver the following to the P-Card Site Admin in a timely fashion so it may be scanned to the District by the 20th:
 - a. Cardholder's End-of-Cycle Checklist.
 - b. Cardholder Monthly Bank of America Statement with receipts, invoices and any other required backup documentation.

B. P-Card Site Admin Duties and Responsibilities:

EXHIBIT#2
EDIBLE ARRANGEMENT
RECEIPT, \$80.98



Kerri McDonald <kerri.mcdonald@palmbeachschools.org>

Fwd: Edible Arrangements Order Confirmation W0041891105

1 message

Valerie Mays <valerie.mays@palmbeachschools.org>

Fri, Oct 2, 2015 at 3:56 PM

To: Tonja Lindsey Latson <tonja.lindseylatson@palmbeachschools.org>, Kerri McDonald <kerri.mcdonald@palmbeachschools.org>

Valerie M. Mays
 School District of Palm Beach County
 (561) 494-1942
 px 81942

Tell me and I forget. Teach me and I remember. Involve me and I learn.

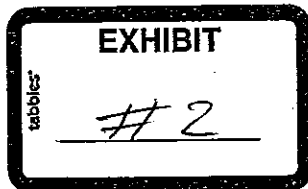
~Benjamin Franklin

'Once children learn how to learn, nothing is going to narrow their mind. The essence of teaching is to make learning contagious, to have one idea spark another.'

~Marva Collins

----- Forwarded message -----

From: **Edible Arrangements** <promotions@sweet.ediblearrangements.com>
 Date: Fri, Oct 2, 2015 at 3:49 PM
 Subject: Edible Arrangements Order Confirmation W0041891105
 To: valerie.mays@palmbeachschools.org



Order Confirmation

Order Number W0041891105

Order Date Friday, October 02, 2015

Order Total \$80.98

Payment Information

Tonja Latson
 1057 W. 6th Street
 Riviera Beach,
 FL 33404

Visa | Last 4 Digits: 0901

W0041891105-1

Order Information

Delivery on: Fri 10/02/2015

Kingdom Family
 1252 W 26TH CT
 West Palm Beach, FL 33404

Cell Phone: 5614941900

*Product container may vary.

Item	Qty	Price	Discount	Total
» Peace & Doves Bouquet™ - Regular	1	\$79.00	\$15.80	\$63.20

This order will be made fresh by:
Edible Arrangements - 385
 1900 Okeechobee Boulevard
 West Palm Beach, FL 33409
 Phone: 561-478-4646

Delivery Charge:	\$13.99
Merchandise Discount:	\$15.80
Sales Tax (6.00%):	\$3.79
Total:	\$80.98

Track Order

Elease H. KINGDOM

KINGDOM, Elease H.

Elease H. Kingdom, 77, of Riviera Beach, FL, went home to be with the Lord on Wednesday, September 23, 2015. A viewing will be held on Friday, October 2, 2015 from 6:00PM to 8:00PM at Mt. Calvary Baptist Church, 1111 36th Street, West Palm Beach, FL 33407. Bishop Oshea Granger, Pastor. A Celebration of Life Service will be held on Saturday, October 3, 2015 at 10:00AM at St. John Missionary Baptist Church, 900 Seacrest Boulevard, Boynton Beach, FL 33435. Rev. Dr. Gilbert Campbell, Interim Pastor. Celebration of Life Service entrusted to: Brown's Funeral Home, 1004 S. Dixie Highway, Lantana, FL 33462 561-533-5256
To express condolences and/or make donations: Visit PalmBeachPost.com/obituaries

Funeral Home**Brown's Funeral Home**

1004 S. Dixie Highway Lantana, FL 33462
(561) 533-5256

Published in The Palm Beach Post from Oct. 1 to Oct. 2, 2015



DOROTHY JACKS

CFA, AAS
Palm Beach County Property Appraiser

Homestead Exemption **E-file**



Location Address 1252 W 26TH CT
 Municipality RIVIERA BEACH
 Parcel Control Number 56-43-42-29-13-010-0261
 Subdivision MONROE HEIGHTS IN
 Official Records Book 27858 Page 237
 Sale Date SEP-2015
 Legal Description MONROE HEIGHTS W 20 FT OF LT 26, LT 27 & E 20 FT OF LT 28 BLK 10

Owners
 KINGDOM ANDRE &
 KINGDOM KAREN &
 KINGDOM SAMMIE &
 STARLING DARLENE

Mailing address
 1252 W 26TH CT
 RIVIERA BEACH FL 33404

Sales Date	Price	OR Book/Page	Sale Type	Owner
SEP-2015	\$10	27858 / 00237	QUIT CLAIM	KINGDOM SAMMIE &

Exemption Applicant/Owner	Year	Detail
KINGDOM SAMMIE &	2017	

Number of Units 1 *Total Square Feet 1577 Acres 0.14
 Use Code 0100 - SINGLE FAMILY Zoning RS8 - (56-RIVIERA BEACH)

Tax Year	2016	2015	2014
Improvement Value	\$44,260	\$39,202	\$37,690
Land Value	\$5,807	\$6,178	\$6,369
Total Market Value	\$50,067	\$45,380	\$44,059

All values are as of January 1st each year

Tax Year	2016	2015	2014
Assessed Value	\$34,876	\$34,634	\$34,359
Exemption Amount	\$25,000	\$25,000	\$25,000
Taxable Value	\$9,876	\$9,634	\$9,359

Tax Year	2016	2015	2014
Ad Valorem	\$221	\$221	\$222
Non Ad Valorem	\$170	\$170	\$175
Total tax	\$391	\$391	\$397

Card Message:
From The Latsons and West Riviera
Elementary School

Order Total: \$80.98

Questions about your order? Call our Customer Care Center at 877-363-7848

HAVE YOU SIGNED UP FOR

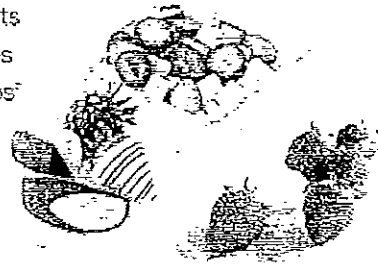
Edible Rewards®?

Join today & start
earning sweet rewards.

Sign Up Now

STOP BY FOR A
**FRESH FRUIT
TREAT ON-THE-GO**

- Chocolate Dipped Fruit™
- Fruit Parfaits
- Fruit Salads
- Edible Pops™
& more!



Stay connected with the Fruit Experts



IMPORTANT: Please confirm your order details as shown in the email receipt.
Contact us immediately to make any changes at 1-877-347-0767.

Please note the following delivery policies:

- Delivery times cannot be guaranteed. Please contact the servicing store with any questions regarding your delivery.
- At the serving store's discretion, the recipient may be called to schedule the delivery.
- For residential deliveries: If the recipient is not available at the time of delivery, the servicing store may attempt to leave the gift with a neighbor. If that happens, the recipient will be notified. If a neighbor is not available to take the gift, the delivery person will leave the recipient notification of the delivery attempt and provide instructions for contacting the servicing store. NOTE: During holidays and peak periods, residential deliveries may be made as late as 9:00 PM.
- For business deliveries: At the location, the delivery person may leave the gift with the front desk, security, or receptionist with specific instructions to refrigerate immediately. Edible Arrangements® is not responsible for any gift that is not properly handled. We advise that same day business deliveries are placed before 3:00 PM. The servicing store may contact you to reschedule same-day orders placed after 3:00 PM. If the business is closed, delivery will be attempted the next business day. NOTE: Business deliveries may happen as late as 5:00 PM.
- For school deliveries: At the location, the delivery person may leave the gift with the front desk, security, or receptionist with specific instructions to refrigerate immediately. Edible Arrangements® is not responsible for any gift that is not properly handled. We advise that same day business deliveries are placed before

12:00PM to accommodate earlier closing times for schools. The servicing store may contact you to reschedule same-day orders placed after 12:00 PM.

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EXHIBIT#3
EDIBLE ARRANGEMENT
RECEIPT, \$71.23



Tonja Lindsey Latson <t.lindseylatson@palmbeachschools.org>

Order Receipt - W0046443852-1

1 message

Edible Arrangements - 353 <do-not-reply@ediblearrangements.com>
 To: tonja.lindseylatson@palmbeachschools.org

Fri, Mar 18, 2016 at 3:02 PM

Send Payment To

Edible Arrangements - 353
 7460 W Boynton Beach Blvd
 Boynton Beach, FL 33437
 561-738-7339



www.ediblearrangements.com

Receipt

03182016

Receipt #	W0046443852-1
Customer ID	339617
Receipt Date	03/18/2016
Delivery	03/18/2016
Balance	0.00

Bill To

Tonja LindseyLatson
 School District of PBC- West
 Riviera E1
 1507 W 6th Street
 Riviera Beach, FL 33404

Recipient/Pickup

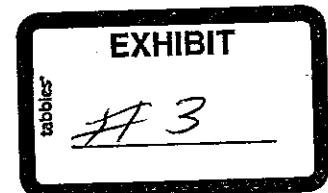
Sandra Edwards
 2256 Dorson Way
 Delray Beach, FL 33445

W0046443852-1

PAID

Product	Price	Discount	Total
1 Peace & Doves Daisy™ Swizzle Berries ® & Ap... (3044)	0.00	0.00	0.00
-1 Joyous Daisy™ - One Size (2227)	40.00	0.00	40.00
-1 Ceramic Daisy (Container)	0.00	0.00	0.00
-1 Swizzle Berries® & Apples: 8 Pieces	14.00	0.00	14.00
	Sub Total		54.00
	Delivery Charges		13.99
	Sales Tax		3.24
	Order Total		71.23
	Payment (EAC Internet)		71.23
	Balance		0.00

LATSON





Tonja Lindsey Latson <t.lindseylatson@palmbeachschools.org>

Your Order Has Been Delivered!

1 message

Edible Arrangements - 353 <do-not-reply@ediblearrangements.com>

Fri, Mar 18, 2016 at 7:01 PM

To: tonja.lindseylatson@palmbeachschools.org

Hi Tonja LindseyLatson,

We just wanted to let you know that your order, #W0046443852-1, has been successfully delivered to Sandra Edwards!

If you have any questions about your order, or if there's anything we can do to help, please give us a call at 561-738-7000.

Please be aware of our store hours:

Mon-Fri: 8:00 AM-7:00 PM

Sat: 8:00 AM-5:00 PM

Sun: 10:00 AM-3:00 PM

You can also get in touch with us online at www.edible.com, or by calling us at 1-877-DO-FRUIT.

Thank you and we hope to be of service to you in the near future!

Fruitfully Yours,

Edible Arrangements®, Boynton Beach- 353

7460 W Boynton Beach Blvd

Boynton Beach, FL 33437

561-738-7000



DOROTHY JACKS

CFA, AAS
Palm Beach County Property Appraiser

Homestead Exemption **E-file**



Location Address 2256 DORSON WAY
 Municipality DELRAY BEACH
 Parcel Control Number 12-43-46-07-01-006-0120
 Subdivision DELRAY SHORES IN
 Official Records Book 05865 Page 1911
 Sale Date NOV-1988
 Legal Description DELRAY SHORES LT 12 (LESS S 1.25 FT OF W 65.23 FT & S .59 FT OF E 14.81 FT L-32 CNL R/W) BLK.6

Owners
STEPHENS RUBY P

Mailing address
2256 DORSON WAY
DELRAY BEACH FL 33445 2439

Sales Date	Price	OR Book/Page	Sale Type	Owner
NOV-1988	\$75,000	05865 / 01911	WARRANTY DEED	STEPHENS RUBY P
APR-1985	\$60,000	04511 / 01487	AGREEMENT DEED	
APR-1985	\$75,000	04511 / 01486	WARRANTY DEED	

Exemption Applicant/Owner	Year	Detail
STEPHENS RUBY P	2017	

Number of Units 1 *Total Square Feet 2064 Acres 0.26
 Use Code 0100 - SINGLE FAMILY Zoning R-1-AB - Single Family Residential (12-DELRAY BEACH)

Tax Year	2016	2015	2014
Improvement Value	\$131,243	\$116,220	\$89,798
Land Value	\$53,056	\$46,136	\$46,136
Total Market Value	\$184,299	\$162,356	\$135,934

All values are as of January 1st each year

Tax Year	2016	2015	2014
Assessed Value	\$98,760	\$98,073	\$97,295
Exemption Amount	\$50,000	\$50,000	\$50,000
Taxable Value	\$48,760	\$48,073	\$47,295

Tax Year	2016	2015	2014
Ad Valorem	\$1,208	\$1,239	\$1,240
Non Ad Valorem	\$264	\$263	\$268
Total tax	\$1,472	\$1,502	\$1,508

Ed, ble Arrangement sent to:
7/29

EXHIBIT#4
FUNERAL ARRANGEMENT
RECEIPT, \$115.70

Local Delivery Order

Report Created: 08/22/2016 10:45 AM

Order Number: 26781 Status: Completed Des. Status: Pending Del. Status:

Order Information		Sender	Recipient
Price:	\$115.70	Tonja Latson	Betty Mays
Occasion:	Funeral		Royal Palm Memorial Chapel
Operator:	Camiles Owner	West Palm Beach, FL	5301 Greenwood
Order Date:	08/06/2016	(561) 601-0012 (Mobile)	West Palm Beach, FL
Delivery Date:	08/06/2016		

Product	Description	Qty	Price	Disc	Ext. Price
OT	Peace Lily	1	\$50.00	0.00%	\$50.00
OT	Fresh Arrangement	1	\$45.00	\$0.00	\$45.00
Subtotal					\$95.00
Delivery Fee					\$15.00
Tax					\$5.70
Total					\$115.70

Delivery Instructions

Notes

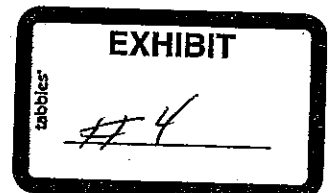
Super-ticket printed on 08/06/2016 9:05:25 AM by Owner
 Super-ticket printed on 08/06/2016 9:24:29 AM by Owner
 Super-ticket printed on 08/06/2016 9:33:02 AM by Owner

Payment Information

Invoice Number:

Current Invoice Balance:

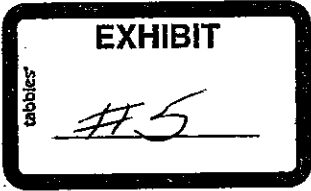
Payments:	Pmt Type	Customer	Amount	Pmt Date	Status
	Credit Card	Tonja Latson	\$115.70	08/06/2016 9:04:16AM	Success: APPROVAL



EXHIBIT#5

EXCEL SPREADSHEET, P-CARD
PURCHASES FOR PRINCIPAL
TONJA LINDSEY-LATSON

Name	Transaction Date	Date Posted	Bill Date	Transaction#	Merchant	Transaction Amount \$	Irregular Questionable Purchases	Day/Time of Purchase	Significance
Lindsey Latson, Tonja	8/31/2015	9/1/2015	9/27/2015	2443106524308975144990	AMZN.COM/WB	\$513.60	Learning Tools - "Words Their Way: Word Sorts"	Monday 7:12 am	Traveled to Walmart 01-30-17. Store associate advised youth under wear
Lindsey Latson, Tonja	9/1/2015	9/2/2015	9/27/2015	2444500524540014148916	WM SUPERCENT ER #4446	\$57.64	Adult male/female Underwear/donuts. No explanation noted	Tuesday 10:31 am	
Lindsey Latson, Tonja	9/4/2015	9/7/2015	9/27/2015	2449215524789426764324	XAM ONLINE	\$33.94	FTCE K-6 Educational Tool	Tuesday 7:15 am	
Lindsey Latson, Tonja	9/10/2015	9/11/2015	9/27/2015	2416407525906950034890	#FEDEXOFFICE	\$108.40	Services - No explanation or justification	Thursday 10:41 am	Valerie Mays noted on receipt
Lindsey Latson, Tonja	9/10/2015	9/11/2015	9/27/2015	2416407525906950034888	#FEDEXOFFICE	\$106.00	Services - reduce/enlarge printings - No justification or explanation	Thursday 10:29 am	Valerie Mays noted on receipt
Lindsey Latson, Tonja	9/21/2015	9/22/2015	9/27/2015	24164075258406950035450	#FEDEXOFFICE	\$258.50	Missing receipt/Marzano Taxonomy	Monday	Lost Receipt
Lindsey Latson, Tonja	9/29/2015	9/30/2015	10/27/2015	2416407527206950036025	#FEDEXOFFICE	\$23.06	K-3 Supplies	Monday	
Lindsey Latson, Tonja	9/29/2015	9/30/2015	10/27/2015	2475518527398900255521	HONEYBAKE DONUTS	\$109.18	No agenda attach, no explanation noted	Thursday 1:12 pm	
Lindsey Latson, Tonja	9/29/2015	10/1/2015	10/27/2015	2443106527608335539305	EDIBLE ARRANGEMENTS	\$90.98	Edible Arrangements for Elease Kingdom, 1252 W. 26th Ct, WPB, FL 33404	Friday 3:49 pm	
Lindsey Latson, Tonja	10/12/2015	10/14/2015	10/27/2015	2461043528607202355248	DUNKIN DONUTS	\$69.42	No Agenda attach, no explanation	Monday 08:38 am	
Lindsey Latson, Tonja	10/12/2015	10/13/2015	10/27/2015	24164075258506950036982	#FEDEXOFFICE	\$90.00	K-3 Supplies		
Lindsey Latson, Tonja	10/12/2015	10/13/2015	10/27/2015	244356592870900522951	RESTAURANT DEPOT	\$70.07	Bethel Missionary/ No Agenda Attach, no explanation noted		
Lindsey Latson, Tonja	10/12/2015	10/15/2015	10/27/2015	244356592870900529087	RESTAURANT DEPOT	\$115.34	Bethel Missionary/ No Agenda Attach, no explanation noted		
Lindsey Latson, Tonja	10/22/2015	10/23/2015	10/27/2015	242288882384000014741	WAL-MART #4446	\$90.78	Under wear, no explanation noted	Friday 10:36 am	
Lindsey Latson, Tonja	10/29/2015	10/29/2015	11/27/2015	2469216530200000584828	DOLLAR DEALS PLUS LLC	\$73.25	Parents Meeting	Wednesday 6:37 pm	
Lindsey Latson, Tonja	10/29/2015	10/30/2015	11/27/2015	2444500530300005502280	PUBLIX #848	\$35.20	Missing receipt/School lab site snack items	Wednesday	
Lindsey Latson, Tonja	10/30/2015	11/22/2015	11/27/2015	2422888830336099994763	WAL-MART #3948	\$66.14	After School Activities	Friday 8:24 am	



Name	Transaction Date	Date Posted	Bill Date	Transaction#	Merchant	Transaction Amount \$	Irregular/Questionable Purchases	Day/Time of Purchase	Significance
Lindsey Latson, Tonja	11/11/2015	11/12/2015	11/27/2015	244450053180005494520	PUBLIX #848	\$183.54	Veterans Day, No agenda, no justification noted***	No date noted per receipt	
Lindsey Latson, Tonja	11/13/2015	11/13/2015	11/27/2015	2443106531728698830116	LRP CONFERENCE ES LLC	\$1,049.00	FETC Education Technology Conference	Thursday 4:24 pm	
Lindsey Latson, Tonja	11/19/2015	11/20/2015	11/27/2015	2444500531840015858901	WM SUPERCENT ER #4446	\$74.24	No agenda/Late Start	Friday 06:53 am	
Lindsey Latson, Tonja	11/18/2015	11/20/2015	11/27/2015	2422638532440000270673	WAL-MART #8348	\$32.31	Missing receipt/School lab site snack items	Wednesday	
Lindsey Latson, Tonja	11/19/2015	11/20/2015	11/27/2015	2422638532440000270673	WAL-MART #4446	\$23.14	Parents Meeting	Thursday 11:30 am	
Lindsey Latson, Tonja	12/5/2015	12/7/2015	12/27/2015	2469216534000097117419	DOLLAR DEALS PLUS LLC	\$58.89	No agenda attach, no explanation noted	Saturday 5:25 pm	
Lindsey Latson, Tonja	12/6/2015	12/7/2015	12/27/2015	2444500534100058355574	PUBLIX #1497	\$195.27	No agenda, no justification noted***	Sunday 11:30 am	
Lindsey Latson, Tonja	12/7/2015	12/9/2015	12/27/2015	2444500534240016918819	WM SUPERCENT ER #4446	\$195.54	No agenda, no justification noted	Monday 1:00	
Lindsey Latson, Tonja	12/8/2015	12/9/2015	12/27/2015	2422638534400002019321	WAL-MART #4446	\$29.51	No agenda, no justification noted	Tuesday 06:50 am	
Lindsey Latson, Tonja	12/12/2015	12/14/2015	12/27/2015	2469216534700021984170	WAL-MART STORES #230	\$89.24	No agenda, no justification noted	Saturday 3:15 pm	
Lindsey Latson, Tonja	12/12/2015	12/14/2015	12/27/2015	24445005347400212399328	WM SUPERCENT ER #5301	\$39.34	No agenda, no justification noted	Saturday 8:12 pm	
Lindsey Latson, Tonja	12/19/2015	12/19/2015	12/27/2015	2444500534800054452399	WM SUPERCENT ER #4446	\$25.05	No agenda, no justification noted	Saturday 8:45 pm	
Lindsey Latson, Tonja	12/19/2015	12/19/2015	12/27/2015	2479262534849200691101	WAL-MART STORES #4446	\$179.86	No agenda, no explanation noted	Sunday 12:57 pm	
Lindsey Latson, Tonja	12/19/2015	12/19/2015	12/27/2015	2444500534800054452399	WAL-MART STORES #4446	\$136.50	No agenda, no justification noted	Sunday 12:57 pm	
Lindsey Latson, Tonja	2/20/2016	2/22/2016	2/27/2016	2444574605210066255641	OFFICE DEPOT #102	\$48.27	School Supplies	Sunday 12:28 pm	
Lindsey Latson, Tonja	3/19/2016	3/21/2016	3/27/2016	24431066607908375525288	EDIBLE ARRANGEMENTS	\$71.23	Center Arrangements for Sandra Edwards-2256 Dorson Way, Delray Bch, FL 33445	Friday 3:02 pm	
Lindsey Latson, Tonja	3/22/2016	3/24/2016	3/27/2016	24427393908371004207367	MCDONALD'S F26722	\$24.48	No Explanation	Tuesday 09:04 am	
Lindsey Latson, Tonja	3/22/2016	3/23/2016	3/27/2016	24427393908372001274696	MCDONALD'S F5956	\$92.85	No Explanation	Thursday 11:48 am	
Lindsey Latson, Tonja	3/22/2016	3/24/2016	3/27/2016	24427393908372001324031	MCDONALD'S F5956	\$49.75	No Explanation	Wednesday 11:41 am	

Name	Transaction Date	Date Posted	Bill Date	Transaction#	Merchant	Transaction Amount \$	Irregular Questionable Purchases	Day/Time of Purchase	Significance
Lindsey Latson, Tonja	3/24/2016	3/29/2016	4/27/2016	7442733608472001369694	MCDONALD S F6956	-4.86	N/A - Missing Receipt	Thursday 11:25 am	
Lindsey Latson, Tonja	9/24/2016	9/29/2016	9/27/2016	2442793608472001959593	MCDONALD S F6956	\$75.98	No Explanation Noted	Thursday 11:25 am	
Lindsey Latson, Tonja	4/27/2016	4/29/2016	5/27/2016	2426679611910086788832	PARK AVENUE BBQ & GRILL	\$118.50	Staff Appreciation Luncheon	Wednesday 9:36 am	
Lindsey Latson, Tonja	4/28/2016	4/29/2016	5/27/2016	2469216611900099138180	REI-GREEN WOODHEINE MANN	\$131.08	Learning Tool for Comprehension Across Curriculum	Thursday 2:28 pm	
Lindsey Latson, Tonja	5/1/2016	5/4/2016	5/27/2016	7422838612436024942796	SAMS CLUB #8157	-1.6	N/A	Sunday 2:54 pm	
Lindsey Latson, Tonja	5/1/2016	5/2/2016	5/27/2016	2444500612340015327097	SAMS CLUB #8157	\$204.76	Teacher Appreciation Week BQ (Sunday)	Sunday 2:54 pm	
Lindsey Latson, Tonja	5/4/2016	5/5/2016	5/27/2016	2444500612600050285279	DOLLAR TREE	\$50.00	Teacher Appreciation Week	Wednesday 1:58 pm	
Lindsey Latson, Tonja	6/9/2016	5/9/2016	5/27/2016	24224456128101065348611	PRESIDENT NO 37	\$11.54	No agenda, no justification noted/3PK Oscar Mayer Sliced Bacon	Friday 10:15 am	
Lindsey Latson, Tonja	5/13/2016	5/16/2016	5/27/2016	2423166615529678990006	PIZZA HUT #1261	\$14.99	No Agenda, No justification noted	Friday 11:40 am	
Lindsey Latson, Tonja	5/20/2016	5/23/2016	5/27/2016	2449398614220720880239	JONES SCHOOL SUPPLY	\$51.15	Safety Patrol Certificates	Friday- no time noted per receipt	
Lindsey Latson, Tonja	5/27/2016	5/30/2016	6/27/2016	2401399614890984562615	SPORTS PAGE BAR AND GRILL	\$242.00	End of the Year Teacher Celebration	Friday 5:37 pm	
Lindsey Latson, Tonja	6/2/2016	6/3/2016	6/27/2016	2444500615430039398718	LITTLE CAESARS 3122-0001	\$33.00	3rd Grade Reading	Thursday 11:01 am	
Lindsey Latson, Tonja	6/2/2016	6/9/2016	6/27/2016	2422443615510104520676	PRESIDENT NO 37	\$26.91	Pre-In-the-Face Event	Thursday 12:00 pm	
Lindsey Latson, Tonja	7/13/2016	7/15/2016	7/27/2016	2418407619610500110148	STAPLES 00111997	\$25.97	School Supplies-No Agenda	Wednesday 4:58 pm	
Lindsey Latson, Tonja	8/9/2016	8/8/2016	8/27/2016	2471705622015220557994	THE CAMILLES FLOWERS AND G.	\$115.70	No Agenda, no justification noted - Funeral Flower arrangements (Betsy Wags recipient)	Saturday 9:04 am	
Lindsey Latson, Tonja	8/9/2016	8/10/2016	8/27/2016	2469216622200019535508	REI-GREEN WOODHEINE MANN	\$234.91	Learning Tools/F&P LIL Continuum Prek-8	Tuesday no time noted per receipt	
Lindsey Latson, Tonja	8/10/2016	8/16/2016	8/27/2016	2449215622863700120461	EPS	\$367.40	Learning Tools-Teacher Resource Packages	Thursday no time noted per receipt	

Name	Transaction Date	Date Posted	Bill Date	Transaction#	Merchant	Transaction Amount \$	Inappropriate Questionable Purchases	Day/Time of Purchase	Significance
Lindsey Latson, Tonja	8/10/2016	8/12/2016	8/27/2016	2461043622407202462415 4	DUNKIN #341149 C35	\$22.98	Instructional Day- Staff	Wednesday 8:29 am	
Lindsey Latson, Tonja	8/24/2016	8/25/2016	8/27/2016	2469216623700047333848 9	LEARNING A-Z, LLC	\$109.95	Learning Tools - Reading A-Z License	Wednesday No time noted per receipt	
Lindsey Latson, Tonja	8/31/2016	9/1/2016	9/27/2016	2469216624400044531998 3	RENGREEN WOODHEINE MANN	\$78.55	The Founders & Pinnell Literacy Continuum Expanded Edition: "A Tool for Planning, and Teaching, PreK-8	Wednesday 1:07 pm	
Lindsey Latson, Tonja	9/7/2016	9/8/2016	9/27/2016	2416407625109950041091 8	AAA - AUTO CLUB GROUP TR	\$437.00	Supplies- No Agenda	Wednesday 10:24 am	
Lindsey Latson, Tonja	9/8/2016	9/9/2016	9/27/2016	2443565625278768064502 6	DOMINOS 5062	\$106.62	Student badges	Thursday 1:45 pm	
Lindsey Latson, Tonja	9/22/2016	9/23/2016	9/27/2016	2444500626700063021141 0	DOMINOS 5062	\$9.84	No Agenda, no justification noted	Friday 12:46 pm	
Lindsey Latson, Tonja	9/23/2016	9/23/2016	9/27/2016	2433239626800830230993 2	TRIUMPH LEARNING	\$999.99	Learning Tools- Science Grade-5	Monday-No time noted per receipt	
Lindsey Latson, Tonja	9/29/2016	9/29/2016	10/27/2016	24492156272637000909549 2	EPS	\$118.78	Learning Tools- Student Books	Thursday-No time noted per receipt	
Lindsey Latson, Tonja	9/29/2016	9/30/2016	10/27/2016	2449215627389478022825 1	CURRICULU M ASSOC	\$199.85	Learning Tools - Math, Writing, ELA Assmt's	Thursday-No time noted per receipt	
Lindsey Latson, Tonja	9/29/2016	9/30/2016	10/27/2016	2449215627389478022825 1	CURRICULU M ASSOC	\$500.00	Learning Tools - Math, Writing, ELA Assmt's	Thursday-No time noted per receipt	
Lindsey Latson, Tonja	11/8/2016	11/9/2016	11/27/2016	2469216631300019982714 2	AMAZON MKTPLACE PMTS	\$143.70	Learning Tools - Common Core Companion	Tuesday 1:20 pm	
Lindsey Latson, Tonja	11/8/2016	11/9/2016	11/27/2016	2469216631400032269642 1	AMAZON MKTPLACE PMTS	\$121.00	Learning Tools - Common Core Companion	Tuesday 1:20 pm	
Lindsey Latson, Tonja	11/21/2016	11/22/2016	11/27/2016	2444500632700078902152 0	PUBLIX #848	\$16.56	Parent involvement - Turkey Purchase Thanksgiving	Monday No time noted per receipt	
Lindsey Latson, Tonja	11/22/2016	11/23/2016	11/27/2016	24439898632820720890030 8	JONES SCHOOL SUPPLY	\$116.13	School Supplies	Tuesday 11:47 am	
Lindsey Latson, Tonja	11/22/2016	11/23/2016	11/27/2016	2444500632900083374447 2	PUBLIX #848	\$40.14	Misplaced P-Card receipt - Purchased turkey for a family in need/Bellamy & Coleman families	Tuesday	
Lindsey Latson, Tonja	12/9/2016	12/12/2016	12/27/2016	244450063450018116877 0	SAMS CLUB #8157	\$47.60	No Agenda, no justification noted -	Friday 11:54 am	

P-CARD PURCHASES MADE BY TONIA LINDSEY-LATSON JULY 22, 2015-DEC 2016

Name	Transaction Date	Date Posted	Bill Date	Transaction#	Merchant	Transaction Amount \$	Irregular/Questionable Purchases	Day/Time of Purchase	Significance
Lindsey, Tonia	12/16/2016	12/19/2016	12/27/2016	2422698652091003579509	SAM/SQLUB #8157	\$47.60	No Agenda, no justification noted	Friday 12:49 pm	

\$11,647.31

WEST RIVIERA ELEMENTARY

	Name	Trans Date	Posted	Bill DL	Tran Nbr	Merchant	Trans Amt	Highlighted- Questionable/No Agenda or Justifications Attach	Time of Purchase	Significance
1	Lindsey Latson, Tonja	7/22/2015	7/24/2015	7/27/2015	2.46104E+22	GRAND LUX CAFE #5008	131.82	Staff Luncheon-FY16 Literacy Action Plan	Wednesday 1:28 pm	
2	Lindsey Latson, Tonja	7/30/2015	7/31/2015	8/27/2015	2.46922E+22	REI*GREEN WOODHEINE MANN	4.56	Taxes for purchased Learning Tool	Friday 12:49 pm	
3	Lindsey Latson, Tonja	7/30/2015	7/31/2015	8/27/2015	2.46922E+22	REI*GREEN WOODHEINE MANN	83.6	Educational Learning Tools for Analyzing Text	Friday 12:49 pm	
4	Lindsey Latson, Tonja	8/10/2015	8/11/2015	8/27/2015	2.46922E+22	Amazon.com	3.96	Taxes for purchased Learning Tool	Friday 11:40 am	
5	Lindsey Latson, Tonja	8/10/2015	8/11/2015	8/27/2015	2.46922E+22	Amazon.com	80.87	Educational Learning Tools	Friday 11:40 am	
6	Lindsey Latson, Tonja	8/10/2015	8/12/2015	8/27/2015	2.41641E+22	STAPLES 00111997	312.78	Educational Learning Supplies for SWPB	Monday on or about 3:30 pm	
7	Lindsey Latson, Tonja	8/19/2015	8/20/2015	8/27/2015	2.42264E+22	WAL-MART #4446	42.5	Two(2) Athletic /one (1) pair of socks	Wednesday 11:04 am	Traveled to Walmart 01-30- 17, Store Associate advised youth shoes were purchased
8	Lindsey Latson, Tonja	8/19/2015	8/20/2015	8/27/2015	2.41641E+22	STAPLES DIRECT	571.45	Educational Learning Supplies	Tuesday (no time noted)	
9	Lindsey Latson, Tonja	8/23/2015	8/24/2015	8/27/2015	2.44311E+22	TARGET.CO M *	7.91	Taxes- Trash Bags	Friday 3:57 pm	
10	Lindsey Latson, Tonja	8/23/2015	8/24/2015	8/27/2015	2.44311E+22	TARGET.CO M *	131.67	Trash Bags	Friday 3:57 pm	
11	Lindsey Latson, Tonja	8/24/2015	8/25/2015	8/27/2015	2.4445E+22	WM. SUPERCENT ER #3348	11.87	***Admin*** Shoes, no explanation noted	Monday 11:51 am	Traveled to Walmart 01-30- 17; Store Associate advised youth shoes were purchased
12	Lindsey Latson, Tonja	8/26/2015	8/28/2015	9/27/2015	2.44457E+22	OFFICE DEPOT #1165	250	School Supplies-Post it; treasure Chest of Notes; Assorted, 10lb. Box 10,000 sheets	Tuesday 4:02 pm	
13	Lindsey Latson, Tonja	8/26/2015	8/27/2015	8/27/2015	7.41641E+22	STAPLES DIRECT	-139.98	N/A		
14	Lindsey Latson, Tonja	8/27/2015	8/31/2015	9/27/2015	2.44457E+22	OFFICE DEPOT #1165	250	School Supplies- Post-it; Treasure Chest of Notes; 10lb. Box, 10,000 sheets	Wednesday 12:31 pm	
15	Lindsey Latson, Tonja	8/28/2015	8/31/2015	9/27/2015	2.44457E+22	OFFICE DEPOT #1165	325	School Supplies-Post it; treasure Chest of Notes; Assorted, 10lb. Box 10,000 sheets	Thursday 1:42 pm	
16	Lindsey Latson, Tonja	8/28/2015	8/31/2015	9/27/2015	2.44457E+22	OFFICE DEPOT #1165	325	School Supplies-Post it; treasure Chest of Notes; Assorted, 10lb. Box 10,000 sheets	Thursday 1:42 pm	

WEST RIVIERA ELEMENTARY

	Name	Trans Date	Posted	Bill Dt	Tran Nbr	Merchant	Trans Amt	Highlighted- Questionable/No Agenda or Justifications Attach	Time of Purchase	Significance
17	Lindsey Latson, Tonja	8/31/2015	9/1/2015	9/27/2015	2.44311E+22	AMAZON.COM AMZN.COM/BILL	513.6	Learning Tools - "Words Their Way: Word Sorts"	Monday 7:12 am	
18	Lindsey Latson, Tonja	9/1/2015	9/2/2015	9/27/2015	2.4445E+22	WM SUPERCENTER #4446	57.64	Adult male/female Underwear/donuts, No explanation noted	Tuesday 10:31 am	Traveled to Walmart 01-30- 17, Store associate advised youth under wear
19	Lindsey Latson, Tonja	9/4/2015	9/7/2015	9/27/2015	2.44922E+22	XAM ONLINE	33.94	FTCE K-6 Educational Tool	Tuesday 7:15 am	
20	Lindsey Latson, Tonja	9/10/2015	9/11/2015	9/27/2015	2.41641E+22	#FEDEXOFFICE 00010751	108.4	Services - No explanation or justification	Thursday 10:41 am	Valerie Mays noted on receipt
21	Lindsey Latson, Tonja	9/10/2015	9/11/2015	9/27/2015	2.41641E+22	#FEDEXOFFICE 00010751	108	Services - reduce/enlarge printings - No justification or explanation	Thursday 10:29 am	Valerie Mays noted on receipt
22	Lindsey Latson, Tonja	9/21/2015	9/22/2015	9/27/2015	2.41641E+22	#FEDEXOFFICE 00010751	258.5	Missing receipt/Marzano Taxonomy	Monday	Lost Receipt
23	Lindsey Latson, Tonja	9/29/2015	9/30/2015	10/27/2015	2.41641E+22	#FEDEXOFFICE 00010751	23.06	K-3 Supplies		
24	Lindsey Latson, Tonja	9/29/2015	10/1/2015	10/27/2015	2.47652E+22	HONEYBAKE D HAM #0322	109.18	No agenda attach, no explanation noted	Thursday 1:12 pm	
25	Lindsey Latson, Tonja	10/3/2015	10/5/2015	10/27/2015	2.44311E+22	EDIBLE ARRANGEMENTS	80.98	Edible Arrangements for Non District Employee/1252 W. 28th Ct, WPB, FL 33404	Friday 3:49 pm	
26	Lindsey Latson, Tonja	10/12/2015	10/14/2015	10/27/2015	2.44357E+22	RESTAURANT T DEPOT	70.07	Bethel Missionary/ No Agenda Attach, no explanation noted		
27	Lindsey Latson, Tonja	10/12/2015	10/13/2015	10/27/2015	2.41641E+22	#FEDEXOFFICE 00010751	90	K-3 Supplies		
28	Lindsey Latson, Tonja	10/12/2015	10/14/2015	10/27/2015	2.46104E+22	DUNKIN #341149 Q35	69.42	No Agenda attach, no explanation	Monday 08:38 am	
29	Lindsey Latson, Tonja	10/13/2015	10/15/2015	10/27/2015	2.44357E+22	RESTAURANT T DEPOT	45.34	Bethel Missionary/ No Agenda Attach, no explanation noted		
30	Lindsey Latson, Tonja	10/22/2015	10/23/2015	10/27/2015	2.42264E+22	WAL-MART #4446	50.78	Under wear, no explanation noted	Friday 10:36 am	*****
31	Lindsey Latson, Tonja	10/28/2015	10/29/2015	11/27/2015	2.46922E+22	DOLLAR DEALS PLUS LLC	73.25	Parents Meeting	Wednesday 6:37 pm	
32	Lindsey Latson, Tonja	10/29/2015	10/30/2015	11/27/2015	2.4445E+22	PUBLIX #848	35.2	Missing receipt/School lab site snack items	Wednesday	
33	Lindsey Latson, Tonja	10/30/2015	11/2/2015	11/27/2015	2.42264E+22	WAL-MART #3348	96.14	After School Activities	Friday 8:24 am	

WEST RIVIERA ELEMENTARY

	Name	Trans Date	Posted	Bill Dt	Trans Nbr	Merchant	Trans Amt	Highlighted- Questionable/No Agenda or Justifications Attach	Time of Purchase	Significance
34	Lindsey Latson, Tonja	11/11/2015	11/12/2015	11/27/2015	2.4445E+22	PUBLIX #848	163.54	No agenda, no justification noted***	No date noted per receipt	
35	Lindsey Latson, Tonja	11/12/2015	11/13/2015	11/27/2015	2.44311E+22	LRP CONFERENCE ES LLC	1049	FETC Education Technology Conference	Thursday 4:24 pm	
36	Lindsey Latson, Tonja	11/13/2015	11/16/2015	11/27/2015	2.4445E+22	WM SUPERCENT ER #4446	74.24	No agenda/Late Start	Friday 06:53 am	
37	Lindsey Latson, Tonja	11/18/2015	11/20/2015	11/27/2015	2.42264E+22	WAL-MART #3348	32.31	Missing receipt/School lab site snack items	Wednesday	
38	Lindsey Latson, Tonja	11/19/2015	11/20/2015	11/27/2015	2.42264E+22	WAL-MART #4446	23.14	Parents Meeting	Thursday 11:30 am	
39	Lindsey Latson, Tonja	12/5/2015	12/7/2015	12/27/2015	2.46922E+22	DOLLAR DEALS PLUS LLC	58.83	No agenda attach, no explanation noted	Saturday 5:25 pm	
40	Lindsey Latson, Tonja	12/6/2015	12/7/2015	12/27/2015	2.4445E+22	PUBLIX #1497	195.27	No agenda, no justification noted***	No date noted per receipt	
41	Lindsey Latson, Tonja	12/7/2015	12/8/2015	12/27/2015	2.4445E+22	WM SUPERCENT ER #4446	195.54	No agenda, no justification noted	Monday 1:00	
42	Lindsey Latson, Tonja	12/8/2015	12/9/2015	12/27/2015	2.42264E+22	WAL-MART #4446	29.51	No agenda, no justification noted	Tuesday 06:50 am	
43	Lindsey Latson, Tonja	12/12/2015	12/14/2015	12/27/2015	2.46922E+22	MICHAELS STORES 8729	89.24	No agenda, no justification noted	Saturday 3:15 pm	
44	Lindsey Latson, Tonja	12/12/2015	12/14/2015	12/27/2015	2.4445E+22	WM SUPERCENT ER #5301	39.34	No agenda, no justification noted	Saturday 8:12 pm	
45	Lindsey Latson, Tonja	12/12/2015	12/14/2015	12/27/2015	2.4445E+22	WM SUPERCENT ER #4446	25.05	No agenda, no justification noted	Saturday 6:45 pm	
46	Lindsey Latson, Tonja	12/13/2015	12/15/2015	12/27/2015	2.47926E+22	BATH & BODY WORKS 0814	170.66	No agenda, no explanation noted	Sunday 4:41 pm	
47	Lindsey Latson, Tonja	12/13/2015	12/14/2015	12/27/2015	2.4445E+22	PUBLIX #848	136.5	No agenda, no justification noted	Sunday 2:57 pm	
48	Lindsey Latson, Tonja	2/20/2016	2/22/2016	2/27/2016	2.44457E+22	OFFICE DEPOT #102	48.27	School Supplies	Saturday 1:28 pm	
49	Lindsey Latson, Tonja	3/19/2016	3/21/2016	3/27/2016	2.44311E+22	EDIBLE ARRANGEMENTS	71.23	Edible Arrangements for Non-District Employee, 2256 Dorson Way, Delray Bch, FL 33445	Friday 3:02 pm	
50	Lindsey Latson, Tonja	3/22/2016	3/24/2016	3/27/2016	2.44273E+22	MCDONALD'S F26722	24.48	No Explanation Noted	Tuesday 09:04 am	
51	Lindsey Latson, Tonja	3/22/2016	3/23/2016	3/27/2016	2.44273E+22	MCDONALD'S F6956	92.85	No Explanation Noted	Tuesday 11:18 am Springbreak	

	Name	Trans Date	Posted	Bill Dt	Tran Nbr	Merchant	Trans Amt	Highlighted- Questionable/No Agenda or Justifications Attach	Time of Purchase	Significance
52	Lindsey Latson, Tonja	3/23/2016	3/24/2016	3/27/2016	2.44273E+22	MCDONALD' S F6956	49.75	No Explanation Noted	Wednesday 11:24 am SpringBreak	
53	Lindsey Latson, Tonja	3/24/2016	3/28/2016	4/27/2016	7.44273E+22	MCDONALD' S F6956	-4.86	N/A - Missing Receipt	Thursday Spring break	
54	Lindsey Latson, Tonja	3/24/2016	3/25/2016	3/27/2016	2.44273E+22	MCDONALD' S F6956	75.98	No Explanation Noted	Thursday 11:25 am Springbreak	
55	Lindsey Latson, Tonja	4/27/2016	4/29/2016	5/27/2016	2.42698E+22	PARK AVENUE BBQ & GRIL	118.5	Staff Appreciation Luncheon	Wednesday 9:36 am	
56	Lindsey Latson, Tonja	4/28/2016	4/29/2016	5/27/2016	2.46922E+22	REI*GREEN WOODHEINE MANN	131.08	Learning Tool for Comprehension Across Curriculum	Thursday 2:28 pm	
57	Lindsey Latson, Tonja	5/1/2016	5/4/2016	5/27/2016	7.42264E+22	SAMSCLUB #8157	-1.6	N/A		
58	Lindsey Latson, Tonja	5/1/2016	5/2/2016	5/27/2016	2.4445E+22	SAMS CLUB #8157	204.76	Teacher Appreciation Week BBQ (Sunday)	Sunday 12:34 pm	
59	Lindsey Latson, Tonja	5/4/2016	5/5/2016	5/27/2016	2.4445E+22	DOLLAR TREE	50	Teacher Appreciation Week	Wednesday 1:58 pm	
60	Lindsey Latson, Tonja	5/6/2016	5/9/2016	5/27/2016	2.42244E+22	PRESIDENT NO 37	11.54	No agenda, no justification noted/3Pk Oscar Mayer Sliced Bacon	Friday 10:15 am	
61	Lindsey Latson, Tonja	5/13/2016	5/16/2016	5/27/2016	2.42317E+22	PIZZA HUT #12561	14.99	No Agenda, No justification noted	Friday 11:40 am	
62	Lindsey Latson, Tonja	5/20/2016	5/23/2016	5/27/2016	2.4494E+22	JONES SCHOOL SUPPLY	51.15	Safety Patrol Certificates	Friday- no time noted per receipt	
63	Lindsey Latson, Tonja	5/27/2016	5/30/2016	6/27/2016	2.40134E+22	SPORTS PAGE BAR AND GRILL	242	End of the Year Teacher Celebration	Friday 5:37 pm	
64	Lindsey Latson, Tonja	6/2/2016	6/3/2016	6/27/2016	2.4445E+22	LITTLE CAESARS 3122-0001	33	3rd Grade Reading	Thursday 11:01 am	
65	Lindsey Latson, Tonja	6/2/2016	6/3/2016	6/27/2016	2.42317E+22	FAMILY DOLLAR #2413	3	No receipt noted in P- Card Monthly Transaction (May 2016)		
66	Lindsey Latson, Tonja	6/2/2016	6/3/2016	6/27/2016	2.42244E+22	PRESIDENT NO 37	26.91	Pie-in-the-Face Event	Thursday 12:00 pm	
67	Lindsey Latson, Tonja	7/13/2016	7/15/2016	7/27/2016	2.41641E+22	STAPLES 00111997	25.97	School Supplies-No Agenda	Wednesday 4:58 pm	
68	Lindsey Latson, Tonja	8/6/2016	8/8/2016	8/27/2016	2.47171E+22	FLF CAMILES FLOWERS AND G	115.7	No Agenda, no justification noted - Funeral Flower arrangements (Betty Mays recipient)	Saturday 9:04 am	
69	Lindsey Latson, Tonja	8/9/2016	8/10/2016	8/27/2016	2.46922E+22	REI*GREEN WOODHEINE MANN	234.91	Learning Tools/F&P Lit Continuum Prek-8	Tuesday no time noted per receipt	

WEST RIVIERA ELEMENTARY

	Name	Trans Date	Posted	Bill DL	Tran Nbr	Merchant	Trans Amt	Highlighted - Questionable/No Agenda or Justifications Attach	Time of Purchase	Significance
70	Lindsey Latson, Tonja	8/10/2016	8/16/2016	8/27/2016	2.44922E+22	EPS	367.4	Learning Tools- Teacher Resource Packages	Wednesday no time noted per receipt	
71	Lindsey Latson, Tonja	8/10/2016	8/12/2016	8/27/2016	2.46104E+22	DUNKIN #341149 Q35	22.98	Instructional Day- Staff	Wednesday 8:29 am	
72	Lindsey Latson, Tonja	8/24/2016	8/25/2016	8/27/2016	2.46922E+22	LEARNING A-Z, LLC	109.95	Learning Tools - Reading A-Z License	Wednesday; No time noted per receipt	
73	Lindsey Latson, Tonja	8/31/2016	9/1/2016	9/27/2016	2.46922E+22	REI*GREEN WOODHEINE MANN	78.55	The Fountas & Pinnell Literacy Continuum Expanded Edition: *A Tool for Assessment, Planning, and Teaching, PreK-8	Wednesday 1:07 pm	
74	Lindsey Latson, Tonja	9/7/2016	9/8/2016	9/27/2016	2.41641E+22	#FEDEXOFFICE 00010751	437	Supplies- No Agenda	Wednesday 10:24 am	
75	Lindsey Latson, Tonja	9/8/2016	9/9/2016	9/27/2016	2.44357E+22	AAA - AUTO CLUB GROUP TR	105.62	Student badges		
76	Lindsey Latson, Tonja	9/22/2016	9/23/2016	9/27/2016	2.4445E+22	DOMINO'S 5062	9.84	No Agenda, no justification noted	Thursday 1:45 pm	
77	Lindsey Latson, Tonja	9/23/2016	9/23/2016	9/27/2016	2.4445E+22	DOMINO'S 5062	78.33	No Agenda. No justification noted	Friday 12:46 pm	
78	Lindsey Latson, Tonja	9/23/2016	9/26/2016	9/27/2016	2.43324E+22	TRIUMPH LEARNING	999.99	Learning Tools- Science Grade-5		
79	Lindsey Latson, Tonja	9/28/2016	9/29/2016	10/27/2016	2.44922E+22	EPS	118.78	Learning Tools - Student Books	Monday-No time noted per receipt	
80	Lindsey Latson, Tonja	9/29/2016	9/30/2016	10/27/2016	2.44922E+22	CURRICULUM ASSOC	199.85	Learning Tools - Math, Writing, ELA Assmt's	Thursday-No time noted per receipt	
81	Lindsey Latson, Tonja	9/29/2016	9/30/2016	10/27/2016	2.44922E+22	CURRICULUM ASSOC	500	Learning Tools - Math, Writing, ELA Assmt's	Thursday-No time noted per receipt	
82	Lindsey Latson, Tonja	11/8/2016	11/9/2016	11/27/2016	2.46922E+22	AMAZON MKTPLACE PMTS	143.7	Learning Tools - Common Core Companion	Tuesday 1:20 pm	
83	Lindsey Latson, Tonja	11/9/2016	11/9/2016	11/27/2016	2.46922E+22	AMAZON MKTPLACE PMTS	121	Learning Tools - Common Core Companion	Tuesday 1:20 pm	
84	Lindsey Latson, Tonja	11/21/2016	11/22/2016	11/27/2016	2.4445E+22	PUBLIX #848	16.56	Parent Involvement - Turkey Purchase Thanksgiving	Monday No time noted per receipt	
85	Lindsey Latson, Tonja	11/22/2016	11/23/2016	11/27/2016	2.4494E+22	JONES SCHOOL SUPPLY	116.13	School Supplies	Tuesday 11:47 am	

	Name	Trans Date	Posted	Bill Dt	Tran Nbr	Merchant	Trans Amt	Highlighted- Questionable/No Agenda or Justifications Attach	Time of Purchase	Significance
86	Lindsey Latson, Tonja	11/22/2016	11/23/2016	11/27/2016	2.4445E+22	PUBLIX #848	40.14	Misplaced P-Card receipt - Purchased turkey for a family in need/Beliarny & Coleman families	Tuesday	
87	Lindsey Latson, Tonja	12/9/2016	12/12/2016	12/27/2016	2.4445E+22	SAMS CLUB #8157	47.6	No Agenda, no justification noted -	Friday 11:54 am	
88	Lindsey Latson, Tonja	12/16/2016	12/19/2016	12/27/2016	2.42264E+22	SAMSClub #8157	47.6	No Agenda, no justification noted	Friday 12:49 pm	

Name	Transaction Date	Date Posted	Bill Date	Transaction#	Merchant	Transaction Amount \$	Irregular/Questionable Purchases	Day/Time of Purchase	Significance
Lindsey Latson, Tonja	7/22/2015	7/24/2015	7/27/2015	2461048520407202753196	GRAND LUX CAFE #5008	\$131.82	Staff Luncheon-FY16 Literacy Action Plan	Wednesday 1:26 pm	
Lindsey Latson, Tonja	7/30/2015	7/31/2015	8/27/2015	2469216521100040318092	REI-GREEN WOODHEINE MANN	\$4.56	Books for purchase Learning 101	Friday 12:49 pm	
Lindsey Latson, Tonja	7/30/2015	7/31/2015	8/27/2015	2469216521100040318092	REI-GREEN WOODHEINE MANN	\$93.60	Educational Learning Tools for Analyzing Text	Friday 12:49 pm	
Lindsey Latson, Tonja	8/10/2015	8/11/2015	8/27/2015	2469216522200059948666	Amazon.com	\$9.96	Books for purchase Learning 101	Friday 11:40 am	
Lindsey Latson, Tonja	8/10/2015	8/11/2015	8/27/2015	2469216522200059948666	Amazon.com	\$90.87	Educational Learning Tools	Friday 11:40 am	
Lindsey Latson, Tonja	8/10/2015	8/12/2015	8/27/2015	2418407822310515355645	STARPLES 00111997	\$312.78	Educational Learning Supplies for SVVPB	Monday on or about 3:30 pm	
Lindsey Latson, Tonja	8/19/2015	8/20/2015	8/27/2015	2422698528240000142417	WAL-MART #4446	\$42.50	Two(2) Athletic/one (1) pair of socks	Wednesday 11:04 am	Traveled to Walmart 01-30-17, Store Associate advised youth shoes were purchased
Lindsey Latson, Tonja	8/19/2015	8/20/2015	8/27/2015	2418407822310518830718	STARPLES DIRECT	\$571.45	Educational Learning Supplies	Tuesday (no time noted)	
Lindsey Latson, Tonja	8/23/2015	8/24/2015	8/27/2015	244310652350305968996	TARGET CO M	\$7.91	axis paper bags	Friday 3:57 pm	
Lindsey Latson, Tonja	8/23/2015	8/24/2015	8/27/2015	244310652350305368996	TARGET CO M	\$131.67	Trash Bags	Friday 3:57 pm	
Lindsey Latson, Tonja	8/24/2015	8/25/2015	8/27/2015	2444500529740028941462	WMM SUPERCENT ER #3348	\$11.87	***Admin*** Shoes, no explanation noted	Monday 11:51 am	Traveled to Walmart 01-30-17, Store Associate advised youth shoes were purchased
Lindsey Latson, Tonja	8/28/2015	8/28/2015	9/27/2015	2444574523910041127233	OFFICE DEPOT #1165	\$250.00	School Supplies-Post It; treasure Chest of Notes; Assorted, 10lb. Box 10,000 sheets	Tuesday 4:02 pm	
Lindsey Latson, Tonja	8/28/2015	8/27/2015	8/27/2015	74184078223810500001254	STARPLES DIRECT	-139.98	N/A		
Lindsey Latson, Tonja	8/27/2015	8/31/2015	9/27/2015	2444574524010040585985	OFFICE DEPOT #1165	\$250.00	School Supplies-Post It; treasure Chest of Notes; Assorted, 10lb. Box 10,000 sheets	Wednesday 12:31 pm	
Lindsey Latson, Tonja	8/28/2015	8/31/2015	9/27/2015	2444574524110046705223	OFFICE DEPOT #1165	\$325.00	School Supplies-Post It; treasure Chest of Notes; Assorted, 10lb. Box 10,000 sheets	Thursday 1:42 pm	

EXHIBIT#6
INTERNAL ACCOUNTS MANUAL
CHAPTER (4)(b)

Internal Accounts Manual
Chapter 4 Section B "Account Definitions"

Trust Accounts

6-0100.00 - Activities Bus

For schools that own and operate activity buses, this account may be used to account for the expenses associated with operating those buses. Charges to this account are generally billed from the district's Transportation Department and may consist of fuel charges, tire replacements, and repairs. At the close of the year, after all costs associated with operating the activity bus have been paid, schools may process transfers from the accounts that used the bus into the Activity Bus account to zero out the balance and spread the actual cost of operations among those activities. Or, schools may elect to charge activity bus users a flat mileage rate based on the district's standard mileage charges. This account may also receive donations to assist in covering the costs associated with operating the bus.

6-0200.00 - Administrative Courtesy

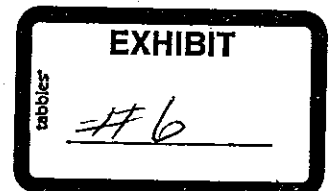
This account is provided for the use of school principals. The only means of generating funds in this account are (1) profits from school pictures, (2) proceeds from vending machines, and (3) donations specifically earmarked for administrative courtesy. Donations must be accompanied by a cover letter specifying the use of funds and acknowledged in writing in accordance with Board Policy 6.04. Expenditures from this account may be for school promotional activities, dues and fees for staff, faculty incentives and rewards, school hospitality expenses, purchases of supplies and equipment, or any other business-related expenditure as designated by the principal. Expenditures from this account must be in compliance with State and District rules. Full-service vending arrangements must be documented by executing a contract with the vending provider. For self-service vending arrangements, schools must complete a Sales Item Inventory Report at the close of the year to document the inventory and profits from the school's vending machine operations. Some of the expenditures from this account may be taxable, depending on the nature of the purchase. At the end of the year, funds from Administrative Courtesy may be used to cover deficits in student activity accounts. However, student funds may not be used to cover any deficits in this account, and Administrative Courtesy may not have a deficit balance at the close of the fiscal year.

6-0300.00 - 6-0699.00 - Booster Accounts

These accounts are used to record funds generated by booster groups. At the Principal's discretion an outside booster group may be allowed. For outside accounts that maintain their own checking account and their own tax identification number, receipts into internal accounts shall be in the form of donations from the outside organization. Outside booster organizations may not include the school's name in the name of their organization, and they must provide a statement to the principal by August 31st of each year showing the financial operations of the organization. For inside booster groups, receipts may be in the form of fees, donations, or transfers-in from fundraising activities. Funds placed in these accounts must be used only for the purpose designated by both the principal and the booster group. Expenditures from these accounts must be approved by the principal and an authorized member of the booster group, and must comply with State and District rules.

6-0700.00 - Cooperative Education Conference Fund(CECF)-District 13

This account is used to record receipts and expenditures associated with hosting a district-wide cooperative education conference. Receipts are registration fees received from participating schools; expenditures are for expenses incurred to host the conference, e. g., printing brochures, hotel meeting rooms, etc.



3.3 BIDS

- a. Bids shall be requested from three or more sources for any authorized purchase exceeding amounts set forth in a scale of school district sizes and purchase amounts (rule 6A-1.012, FAC).
- b. The district school board shall have authority to reject any or all bids and request new bids. The district school board shall accept the lowest and best bid (rule 6A-1.012, FAC).
- c. District school boards may establish requirements for bids that are stricter than those established under the state rule.
- d. District school boards may establish procedures requiring competitive quotations for all or selected types of purchases in amounts under the board-adopted bid limit. Such quotations shall be documented.
- e. Proposed purchases in excess of the school district bid limit must comply with bid requirements of Florida Statutes, Florida Administrative Code and district school board policy. These will be referred to the school district purchasing department for development of specifications, bids, advertising and processing.
- f. When the school district has a bid in effect, purchases of items covered must be made from the approved vendor unless the same item may be purchased elsewhere at a lower cost.

3.4 PETTY CASH

If authorized by district school board policy, petty cash funds may be established for internal funds.

3.5 RESTRICTED EXPENDITURES

The following expenditures from internal funds are deemed inappropriate and shall not be made except from trust funds collected for a specifically identified purpose.

1. Equipment, supplies, forms and postage for curricular or classroom use for which district school board funds are available. The exception is for revenues derived from career education production shops, which may be used for these purposes.
2. Curricular-related travel; professional, technical or consultant services; or other items for which district school board funds are available. The exception is for revenues derived from career education production shops, which may be used for these purposes.
3. Articles for the personal use of any student, employee or other person, except those items that are identifiable as being in recognition of service or promotion of school activities and those items identified under rule 6A-1.0143, FAC, Promotion and Public Relations Funding.
4. Personal memberships or subscriptions.
5. Salaries or other compensation for duties or assignments that are the responsibility of the school district.

EXHIBIT#7

CHECK REQUISITION #8207

ARRIGO DODGE



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Check Requisition

INSTRUCTIONS: Attach invoices or bills to this completed form

ACCOUNT NUMBER 6-0200.00 REQUISITION DATE 09 / 11 / 2015

SCHOOL West Riviera Elem NAME OF ACCOUNT Admin Courtesy

Requests a check payable to Arrigo Dodge

for the amount of \$ 238.00 These funds are being spent for

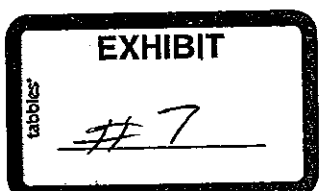
STOLEN KEYS

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

SIGNATURE OF TEACHER SPONSOR _____ DATE _____ SIGNATURE OF STUDENT TREASURER _____ DATE _____

CHECK NUMBER _____ CHECK DATE / / APPROVED [Signature]

PBSD 0181 (REV. 1/10/2002)



WEST RIVIERA ELEMENTARY SCHOOL
ACTIVITIES ACCOUNT

8207

To: Arrigo Dodge - ,

8207

9/11/2015


Check Amount: \$238.00

<u>Category #</u>	<u>Category Name</u>	<u>Transaction Code</u>	<u>GL Department</u>	<u>Tax Paid</u>	<u>Amount</u>
6-0200.00	Administrative Courtesy	Miscellaneous Expense		\$0.00	\$238.00

SF4001HG-1

TO REORDER, CALL YOUR LOCAL SAFEGUARD DISTRIBUTOR AT 706-327-9550

HV18KB0010000 B14SF027967

 Safeguard LTR80 USA SF432 CK7SH5112H

63 AD8526 STXRX11 12/11/2014 01:42

EXHIBIT#8
EMAIL CORRESPONDENCE
"LINDA KING"



Robert Sheppard <robert.sheppard@palmbeachschools.org>

Stolen/Lost Properties

4 messages

Robert Sheppard <robert.sheppard@palmbeachschools.org>

Thu, Jan 26, 2017 at 9:53 AM

To: Linda King <linda.king@palmbeachschools.org>

Good Morning Linda,

I was referred to you by Veronica Rodriguez here in the Inspector General Office to inquire about information regarding stolen or lost properties on school grounds.

I'm currently working a case where a staff member used an **administrative courtesy** account to replace stolen/lost items:

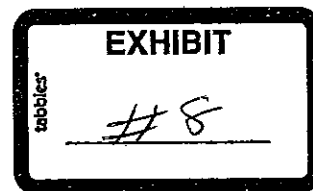
- Car Keys \$238.00 (Arrigo Dodge)
- Child's jewelry \$270.00 (Alena's Jewelry)

Questions:

1. Is this practice of replacing stolen/lost items permissible?
2. If permissible is the administrative courtesy account the correct account to replace stolen/lost items?
3. Is there a financial cost limit of what is replaceable?
4. Is there a list of items of what can be replaced if stolen or lost?
5. Where in our policies should I research for further information regarding replacing stolen/lost properties?

I sincerely appreciate anything you can provide me with regarding said concerns...

Robert L. Sheppard, Jr.
Auditor/Investigator SRI
Office of Inspector General
3138 Forest Hill Blvd., Suite C-306
West Palm Bch, FL 33406
Phone: (561) 648-6877
PX# 46877
Email: Robert.Sheppard@palmbeachschools.org



Linda King <linda.king@palmbeachschools.org>

Thu, Jan 26, 2017 at 5:32 PM

To: Robert Sheppard <robert.sheppard@palmbeachschools.org>

Cc: Dianne Howard <dianne.howard@palmbeachschools.org>

Robert,

We are not legally responsible for employee's personal items— lost or stolen. We would only be responsible if we had some negligence or bargain a union contract provision. The three situations where payment is allowed for employee's property are:

- 1) Vandalism to employee vehicles parked on school property (union contracts and old bulletin allowing it for non bargaining employees.) These claims are paid through Risk Management (<https://www.palmbeachschools.org/riskmgmt/front-page/>) - see Vandalism in bottom right side)
- 2) Mechanic's tools stolen (union contract). These claims are paid through Risk Management.
- 3) Employee's personal property damaged due to a fight by students or if used for work and requested to be brought in by Principal (both as indicated by union contract) (link underneath Vandalism on dept. web page)

We also could have some responsibility for student property if we take it and lose it or damage it. In those cases, we review the situation and help the school set a settlement value for payment. The school would pay these type claims.

Questions:

1. Is this practice of replacing stolen/lost items permissible? Not normally
2. If permissible is the administrative courtesy account the correct account to replace stolen/lost items? For student property only if staff was negligent in storing it.
3. Is there a financial cost limit of what is replaceable? Actual cash value should be paid-not cost of new item. Ex: if student's two year old phone was stolen while in staff's possession, payment should be value of two year old phone. Risk management will assist school in coming to correct value.
4. Is there a list of items of what can be replaced if stolen or lost? No, but should be limited based on legal responsibility. If a teacher's purse or personal property is stolen from their desk, we would not be responsible for that loss.
5. Where in our policies should I research for further information regarding replacing stolen/lost properties? Not in policy -- Union contracts.

So, the examples you provided (car key and child's jewelry) would need more context in order to determine if they fall under any of the above provisions.

Linda

Linda M. King, MPA, ARM, CSRM
Risk and Safety Manager
 School District of Palm Beach County
 3370 Forest Hill Blvd., Suite A103
 West Palm Beach, FL 33406-5870
 (561) 434-8245
 (561) 434-8467 Fax
 Email: linda.king@palmbeachschools.org
 Website: Risk Management & Safety

[Quoted text hidden]

Robert Sheppard <robert.sheppard@palmbeachschools.org>
 To: Angelette Green <angelette.green@palmbeachschools.org>, Veronica Rodriguez <veronica.rodriguez.1@palmbeachschools.org>, Tanya Lawson <tanya.lawson@palmbeachschools.org>

Fri, Jan 27, 2017 at 7:39 AM

FYI.....

Sent from my iPhone

Begin forwarded message:

From: Linda King <linda.king@palmbeachschools.org>
 Date: January 26, 2017 at 5:32:11 PM EST
 To: Robert Sheppard <robert.sheppard@palmbeachschools.org>
 Cc: Dianne Howard <dianne.howard@palmbeachschools.org>
 Subject: Re: Stolen/Lost Properties

[Quoted text hidden]

TANYA LAWSON <tanya.lawson@palmbeachschools.org>
 To: Robert Sheppard <robert.sheppard@palmbeachschools.org>

Fri, Jan 27, 2017 at 7:55 AM

Good to know. Thx

Tanya M. Lawson
 Office of Inspector General
 Investigator
 561-434-8511

EXHIBIT#9

STUDENT EYEGASSES RECEIPT

\$35.00



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Check Requisition

INSTRUCTIONS: Attach invoices or bills to this completed form

ACCOUNT NUMBER 6-0200.00 REQUISITION DATE 10 / 05 / 15

SCHOOL West Riviera Beach NAME OF ACCOUNT Admin courtesy

Requests a check payable to Premier Eye Center

for the amount of \$ 35.00 These funds are being spent for

to replace frame for ~~1st grade~~ (1st) grade glasses

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

SIGNATURE OF TEACHER SPONSOR

DATE

SIGNATURE OF STUDENT TREASURER

DATE

CHECK NUMBER

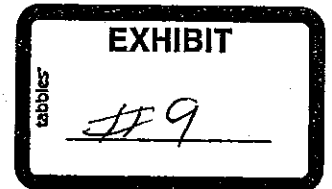
8212

CHECK DATE

10/5/15

APPROVED

PBSD 0181 (REV. 1/10/2002)



WEST RIVIERA ELEMENTARY SCHOOL
ACTIVITIES ACCOUNT

8212

To: Premier Eye Center - ,

~~XXXXXXXXXXXXXXXXXXXX~~

8212

10/05/2015

Check Amount: \$35.00


<u>Category #</u>	<u>Category Name</u>	<u>Transaction Code</u>	<u>GL Department</u>	<u>Tax Paid</u>	<u>Amount</u>
6-0200.00	Administrative Courtesy	Refunds		\$0.00	\$35.00

SF4001HG-1

TO REORDER, CALL YOUR LOCAL SAFEGUARD DISTRIBUTOR AT 706-327-9559

HV18KB0010000 B14SF027957

 Safeguard LITHO USA SFHS2 CN7SHS112H

68 AD8526 STXRX11 12/11/2014 01:42 

Premier Eye Center of West Palm
 3650 FOREST HILL BLVD, STE 2
 WEST PALM BEACH, FL 33406-5662
 (561) 964-1359

Statement of Charges and Payments

Fee Slip Number: 12469
 Date Printed: 10/06/2015
 Provider: Alexandra Nicole Kehoe OD
 Office Phone: (561) 964-1359

To: [REDACTED]
 [REDACTED]
 [REDACTED]

Patient: [REDACTED]
 Chart #: [REDACTED]
 Home Phone: [REDACTED]
 Next Appt: [REDACTED]

Date of Service	Ord #	SKU #	Qty Description	CPT	Diagnosis	Amount	Patient Balance
04/24/2015	9776	T20 Black	1 Redo of Rx#8780 - T20	V2025		35.00	
04/24/2015	9776		1 Redo of Rx#8780 - SV PO	V2100		0.00	
04/24/2015	9776		1 Redo of Rx#8780 - SV PO	V2100		0.00	
04/24/2015	9776	dispSV	1 Redo of Rx#8780 - Dispensing Fee	92340		0.00	
Total Current Charges						35.00	
10/06/2015	Payment Applied by Check at Premier Eye Center Inc					(35.00)	
Total Payments						(35.00)	
Balance Due							0.00
Other Open Items							0.00
NO PAYMENT NECESSARY							0.00

Total Charges (Pat. Total + Ins. Total) = 35.00

Thank You For Choosing Premier Eye Center. All Sales Are Final.

Total Due	0.00	Patient #	[REDACTED]	Statement Date	10/06/2015
Amount Enclosed		Check #	[REDACTED]	Patient	[REDACTED]
		Chart #	[REDACTED]		

Premier Eye Center of West Palm
 3650 Forest Hill Blvd
 Suite 2
 West Palm Beach, FL 33406-5662

[REDACTED]
 [REDACTED]
 WEST PALM BEACH, FL 33406

EXHIBIT#10
EMAIL CORESPONDENCE
"LINDA KING



Robert Sheppard <robert.sheppard@palmbeachschools.org>

Stolen/Lost Properties

4 messages

Robert Sheppard <robert.sheppard@palmbeachschools.org>
To: Linda King <linda.king@palmbeachschools.org>

Thu, Jan 26, 2017 at 9:53 AM

Good Morning Linda,

I was referred to you by Veronica Rodriguez here in the Inspector General Office to inquire about information regarding stolen or lost properties on school grounds.

I'm currently working a case where a staff member used an **administrative courtesy** account to replace stolen/lost items:

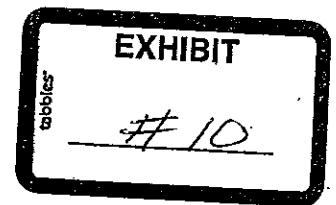
- Car Keys \$238.00 (Arrigo Dodge)
- Child's jewelry \$270.00 (Alena's Jewelry)

Questions:

1. Is this practice of replacing stolen/lost items permissible?
2. If permissible Is the administrative courtesy account the correct account to replace stolen/lost items?
3. Is their a financial cost limit of what is replaceable?
4. Is their a list of items of what can be replaced if stolen or lost?
5. Where in our policies should I research for further information regarding replacing stolen/lost properties?

I sincerely appreciate anything you can provide me with regarding said concerns...

Robert L. Sheppard, Jr.
Auditor/Investigator SRI
Office of Inspector General
3138 Forest Hill Blvd., Suite C-306
West Palm Bch, FL 33406
Phone: (561) 648-6877
PX# 46877
Email: Robert.Sheppard@palmbeachschools.org



Linda King <linda.king@palmbeachschools.org>
To: Robert Sheppard <robert.sheppard@palmbeachschools.org>
Cc: Dianne Howard <dianne.howard@palmbeachschools.org>

Thu, Jan 26, 2017 at 5:32 PM

Robert,

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- 3) Employee's personal property damaged due to a fight by students or if used for work and requested to be brought in by Principal (both as indicated by union contract) (link underneath Vandalism on dept. web page)

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So, the examples you provided (car key and child's jewelry) would need more context in order to determine if they fall under any of the above provisions.

Linda

Linda M. King, MPA, ARM, CSRM
Risk and Safety Manager
 School District of Palm Beach County
 3370 Forest Hill Blvd., Suite A103
 West Palm Beach, FL 33406-5870
 (561) 434-8245
 (561) 434-8467 Fax
 Email: linda.king@palmbeachschools.org
 Website: Risk Management & Safety

[Quoted text hidden]

Robert Sheppard <robert.sheppard@palmbeachschools.org>

Fri, Jan 27, 2017 at 7:39 AM

To: Angelette Green <angelette.green@palmbeachschools.org>, Veronica Rodriguez <veronica.rodriguez.1@palmbeachschools.org>, Tanya Lawson <tanya.lawson@palmbeachschools.org>

FYI.....

Sent from my iPhone

Begin forwarded message:

From: Linda King <linda.king@palmbeachschools.org>
Date: January 26, 2017 at 5:32:11 PM EST
To: Robert Sheppard <robert.sheppard@palmbeachschools.org>
Cc: Dianne Howard <dianne.howard@palmbeachschools.org>
Subject: Re: Stolen/Lost Properties

[Quoted text hidden]

TANYA LAWSON <tanya.lawson@palmbeachschools.org>
 To: Robert Sheppard <robert.sheppard@palmbeachschools.org>

Fri, Jan 27, 2017 at 7:55 AM

Good to know. Thx

Tanya M. Lawson
 Office of Inspector General
 Investigator
 561-434-8511

EXHIBIT#11

CHECK REQUISITION #8212

STUDENT JEWELRY



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Check Requisition

INSTRUCTIONS: Attach invoices or bills to this completed form

ACCOUNT NUMBER 6-3800.00/6-0200.00 REQUISITION DATE 04 / 25 / 2016

SCHOOL West Riviera Elem NAME OF ACCOUNT Admin Courtesy/Rental

Requests a check payable to [REDACTED]

for the amount of \$ 270.00 These funds are being spent for

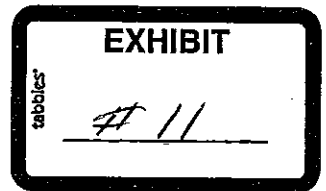
Lost/stolen necklace

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

SIGNATURE OF TEACHER SPONSOR _____ DATE _____ SIGNATURE OF STUDENT TREASURER _____ DATE _____

CHECK NUMBER 8258 CHECK DATE 04 / 25 / 2016 APPROVED [Signature]

PBSD 0181 (REV. 1/10/2002)



Mrs. Latson

Date 2-10-16

M [REDACTED]

Address _____

Reg. No.	Clerk	Account Forward
1	gold w/ silver set	
2	w/ chain	
3	bracelet	
4	ring	
5	-d-	255 -
6		+ tax
7		
8		
9		
10		30
11		270 =
12		
13		
14		
15	5890-31	

A-1200/3516/3530 T-45202/45202/45203 Your Account Stated to Date - If Error is Found, Return at Once

message

For Mrs. Latson
 From [REDACTED]
 Time 11:53 AM Date 4/21
 Phone 501-201-1367

URGENT!
 Wants to follow
 up about check
 she is supposed
 to receive for
 daughter's jewelry
 Iriana Rodriguez



ADENA'S JEWELRY
 Custom Jewelry & Repair
 TEL 561-598-8887
 Booth C-123
 1710 W. 45th St.
 West Palm Beach, FL 33407
We are your first choice for fine jewelry

WEST RIVIERA ELEMENTARY SCHOOL
ACTIVITIES ACCOUNT

8258

8258

4/25/2016


Check Amount: \$270.00

<u>Category #</u>	<u>Category Name</u>	<u>Transaction Code</u>	<u>GL Department</u>	<u>Tax Paid</u>	<u>Amount</u>
6-0200.00	Administrative Courtesy	Miscellaneous Expense		\$0.00	\$110.00
6-3800.00	Rental-facilities	Miscellaneous Expense		\$0.00	\$160.00

SF4001HG-1

TO REORDER, CALL YOUR LOCAL SAFEGUARD DISTRIBUTOR AT 706-327-9550

HV18KB0010000 B14SF027957

 Safeguard UN# USA 59952 2GTSHG112H

114 AD8526 STXR11 12/11/2014 01:42

EXHIBIT#12
EMAIL CORESPONDENCE
"LINDA KING



Robert Sheppard <robert.sheppard@palmbeachschools.org>

Stolen/Lost Properties

4 messages

Robert Sheppard <robert.sheppard@palmbeachschools.org>

Thu, Jan 26, 2017 at 9:53 AM

To: Linda King <linda.king@palmbeachschools.org>

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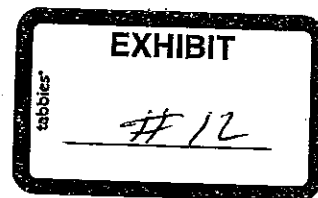
- Car Keys \$238.00 (Arrigo Dodge)
- Child's jewelry \$270.00 (Alena's Jewelry)

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I sincerely appreciate anything you can provide me with regarding said concerns...

Robert L. Sheppard, Jr.
 Auditor/Investigator SRI
 Office of Inspector General
 3138 Forest Hill Blvd., Suite C-306
 West Palm Bch, FL 33406
 Phone: (561) 648-6877
 PX# 46877
 Email: Robert.Sheppard@palmbeachschools.org



Linda King <linda.king@palmbeachschools.org>

Thu, Jan 26, 2017 at 5:32 PM

To: Robert Sheppard <robert.sheppard@palmbeachschools.org>

Cc: Dianne Howard <dianne.howard@palmbeachschools.org>

Robert,

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Linda

Linda M. King, MPA, ARM, CSRM
Risk and Safety Manager
 School District of Palm Beach County
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 (561) 434-8245
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 Website: Risk Management & Safety

[Quoted text hidden]

Robert Sheppard <robert.sheppard@palmbeachschools.org>
 To: Angelette Green <angelette.green@palmbeachschools.org>, Veronica Rodriguez <veronica.rodriguez.1@palmbeachschools.org>, Tanya Lawson <tanya.lawson@palmbeachschools.org>

Fri, Jan 27, 2017 at 7:39 AM

FYI.....

Sent from my iPhone

Begin forwarded message:

From: Linda King <linda.king@palmbeachschools.org>
Date: January 26, 2017 at 5:32:11 PM EST
To: Robert Sheppard <robert.sheppard@palmbeachschools.org>
Cc: Dianne Howard <dianne.howard@palmbeachschools.org>
Subject: Re: Stolen/Lost Properties

[Quoted text hidden]

TANYA LAWSON <tanya.lawson@palmbeachschools.org>
 To: Robert Sheppard <robert.sheppard@palmbeachschools.org>

Fri, Jan 27, 2017 at 7:55 AM

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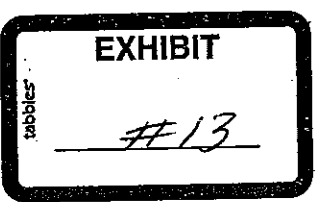
Tanya M. Lawson
 Office of Inspector General
 Investigator
 561-434-8511

EXHIBIT#13
CUSTOMIZED TRANSACTION
REPORT PRINCIPAL
TONJA LINDSEY-LATSON

IG#17-562 Customized Transaction Report for Tanja Lindsey-Latson, West Riviera Elementary July 1, 2015 thru December 16, 2016

Date	Transaction	Category	Description	Debit	Questionable Purchases			
7/8/2015	Check #8194	Administrative Courtesy Acct# 6-0200.00	Tanja Lindsey-Latson	\$47.32	Office set-up cleaning supplies			
7/8/2015	Check #8194	Administrative Courtesy Acct# 6-0200.00	Tanja Lindsey-Latson	\$79.98	2-Accent Rugs			
9/11/2015	Check#8207	Administrative Courtesy Acct# 6-0200.00	Tanja-Lindsey-Latson	\$238.00	Car Keys			
10/5/2015	Check#8212	Administrative Courtesy Acct# 6-0200.00	Tanja Lindsey-Latson	\$35.00	Student Glasses			
10-Sep-15	Check#8204	Administrative Courtesy Acct# 6-0200.00	Tanja Lindsey-Latson	\$32.60	Office Bathroom			
12-Oct-15	Check#8214	Administrative Courtesy Acct# 6-0200.00	Tanja Lindsey-Latson	\$12.00	Soap for men/women bathrooms			
25-Apr-16	Check#8258	Administrative Courtesy Acct# 6-0200.00 & Rental Facilities Acct# 6-	Tameka Love	\$270.00	Jewelry			
18-Aug-16	Check#8675	Administrative Courtesy Acct# 06-0200.00	Tanja Lindsey-Latson	\$119.00	Bath rugs/soft soap-cleaning supplies-Purchases made on August 13, 2016 Saturday 10:36am			
21-Dec-16	Check#8696	Administrative Courtesy Acct# 6-0200.00	Tanja-Lindsey-Latson	\$100.00	No check request attach to records received from West Riviera Elementary			

\$933.90



Customized Transaction Report

West Rivera Elementary
Activity Funds-Area 4
Wells Fargo

07/01/2015..12/31/2016
Date Range

<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
07/08/2015	Check 8194	Administrative Courtesy 6-0200.00	Tonja Latson ✓	\$47.32 ✓	\$0.00	\$127.30	07/31/2015
07/08/2015	Check 8194	Administrative Courtesy 6-0200.00	Tonja Latson ✓	\$79.98 ✓	\$0.00	\$127.30	07/31/2015
07/28/2015	Check 8195	Teamwork USA/ leadership club 6-4405.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Expense Inv# WPB#134685	\$83.41	\$0.00	\$415.76	08/31/2015
07/28/2015	Check 8195	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Expense Inv# WPB#134685	\$332.35 ✓	\$0.00	\$415.76	08/31/2015
07/28/2015	Check 8196	General Activities 7-0100.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Expense Inv# WPB#134685	\$237.60	\$0.00	\$237.60	08/31/2015
07/28/2015	Check 8197	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Expenses Inv# WPB#134686	\$99.98 ✓	\$0.00	\$453.88	08/31/2015
07/28/2015	Check 8197	General Activities 7-0100.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Expenses Inv# WPB#134686	\$353.90	\$0.00	\$453.88	08/31/2015
07/28/2015	Check 8198	Administrative Courtesy 6-0200.00	Sprint	\$123.18	\$0.00	\$123.18	08/31/2015
08/07/2015	Check 8199	Administrative Courtesy 6-0200.00	Sprint	\$119.58	\$0.00	\$119.58	08/31/2015
08/25/2015	Check 8200	Extra Services-custodial 6-1500.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Labor-Facility Leasing Inv# wpb 136190/wpbb136189	\$140.00	\$0.00	\$193.36	08/31/2015
08/25/2015	Check 8200	Rental-facilities 6-3800.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Labor-Facility Leasing Inv# wpb 136190/wpbb136189	\$53.36	\$0.00	\$193.36	08/31/2015

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<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
09/03/2015	Check 8201	General Activities 7-0100.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Expense Inv# WPB #136430	\$165.60	\$0.00	\$165.60	09/30/2015
09/03/2015	Check 8202	Rental-facilities 6-3800.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Labor-Facility Leasing Inv# WPB-136634	\$66.53	\$0.00	\$66.53	09/30/2015
09/03/2015	Check 8203	Sacc-child Care Fees/Tuition 6-9500.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Tonja Latson ✓	\$823.50	\$0.00	\$823.50	09/30/2015
09/10/2015	Check 8204	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Inv# WPB-136994	\$32.60	\$0.00	\$32.60	09/30/2015
09/10/2015	Check 8205	General Activities 7-0100.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Inv# WPB-136994	\$159.98	\$0.00	\$660.89	09/30/2015
09/10/2015	Check 8205	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Inv# WPB-136994	\$500.91	\$0.00	\$660.89	09/30/2015
09/10/2015	Check 8206	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Inv# WPB-136994	\$78.60	\$0.00	\$149.40	09/30/2015
09/10/2015	Check 8206	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Inv# WPB-136994	\$70.80	\$0.00	\$149.40	09/30/2015
09/11/2015	Check 8207	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Inv# WPB-136994	\$238.00	\$0.00	\$238.00	09/30/2015
09/30/2015	Check 8208	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Inv# WPB-13995/WPB-136993	\$37.03	\$0.00	\$166.00	10/31/2015
09/30/2015	Check 8208	General Activities 7-0100.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Inv# WPB-13995/WPB-136993	\$128.97	\$0.00	\$166.00	10/31/2015
10/05/2015	Check 8209	Sacc Registration 6-9525.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Inv# WPB-13995/WPB-136993	\$238.00	\$0.00	\$238.00	10/31/2015
10/05/2015	Check 8210	Sacc-child Care Fees/Tuition 6-9500.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Inv# WPB-13995/WPB-136993	\$938.68	\$0.00	\$938.68	10/31/2015
10/05/2015	Check 8211	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Inv# WPB-13995/WPB-136993	\$83.55	\$0.00	\$83.55	10/31/2015
10/05/2015	Check 8212	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Inv# WPB-13995/WPB-136993	\$35.00	\$0.00	\$35.00	10/31/2015
10/07/2015	Check 8213	Sacc-snacks 6-9550.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Inv# WPB-13995/WPB-136993	\$230.00	\$0.00	\$230.00	10/31/2015

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10/12/2015	Check 8215	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Expense Inv# WPB-138618/WPB-138617	\$57.64	\$0.00	\$105.06	10/31/2015
10/12/2015	Check 8215	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Expense Inv# WPB-138618/WPB-138617	\$47.42	\$0.00	\$105.06	10/31/2015
10/12/2015	Check 8214	Administrative Courtesy 6-0200.00	Tonja Latson ✓	\$12.20	\$0.00	\$12.20	11/30/2015
10/27/2015	Check 8216	Administrative Courtesy 6-0200.00	Platinum Fundraising profit for sale of cards	\$340.00	\$0.00	\$340.00	11/30/2015
11/02/2015	Check 8217	Sacc Registration 6-9525.00	MVP SPORTS & SCREENPRINTING INC	\$235.75	\$0.00	\$235.75	11/30/2015
11/02/2015	Check 8218	Sacc-child Care Fees/Tuition 6-9500.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Sprint	\$2,884.26	\$0.00	\$2,884.26	11/30/2015
11/02/2015	Check 8219	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY ADMIN/PARENT INV/BOCA	\$104.71	\$0.00	\$104.71	11/30/2015
11/03/2015	Check 8220	Boca Art Donation 6-4403.00	SCHOOL DISTRICT OF PALM BEACH COUNTY ADMIN/PARENT INV/BOCA	\$400.00	\$0.00	\$846.99	11/30/2015
11/03/2015	Check 8220	Parent Involvement 6-1900.00	ART DON Inv# WPB#140413 SCHOOL DISTRICT OF PALM BEACH COUNTY ADMIN/PARENT INV/BOCA	\$349.99	\$0.00	\$846.99	11/30/2015
11/03/2015	Check 8220	Administrative Courtesy 6-0200.00	ART DON Inv# WPB#140413 SCHOOL DISTRICT OF PALM BEACH COUNTY ADMIN/PARENT INV/BOCA	\$97.00	\$0.00	\$846.99	11/30/2015
11/17/2015	Check 8221	General Activities 7-0100.00	ART DON Inv# WPB#140413 SCHOOL DISTRICT OF PALM BEACH COUNTY admin/parent inv/general act Inv# wpb# 140412	\$50.78	\$0.00	\$395.77	11/30/2015
11/17/2015	Check 8221	Parent Involvement 6-1900.00	SCHOOL DISTRICT OF PALM BEACH COUNTY admin/parent inv/general act Inv# wpb# 140412	\$85.41	\$0.00	\$395.77	11/30/2015
11/17/2015	Check 8221	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY admin/parent inv/general act Inv# wpb# 140412	\$259.58	\$0.00	\$395.77	11/30/2015

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11/18/2015	Check 8222	Sacc-child Care Fees/Tuition 6-9500.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$1,917.98	\$0.00	\$1,917.98	11/30/2015
11/23/2015	Check 8223	Grade 1-Holiday Feast 3-3100.03	Too Jays Deli Restaurant 1st grade holiday feast Inv# 158257	\$479.44	\$0.00	\$479.44	11/30/2015
11/23/2015	Check 8224	Sacc Registration 6-9525.00	Honey Baked Ham November staff Thanksgiving meeting	\$72.90	\$0.00	\$72.90	11/30/2015
12/04/2015	Check 8225	Administrative Courtesy 6-0200.00	Sprint Communication Company	\$104.71	\$0.00	\$104.71	12/31/2015
12/04/2015	Check 8226	Sacc-child Care Fees/Tuition 6-9500.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$520.50	\$0.00	\$520.50	12/31/2015
12/04/2015	Check 8227	Administrative Courtesy 6-0200.00	Area 4 Administration- Jupiter High School Holiday Lunch AREA 4	\$60.00	\$0.00	\$60.00	12/31/2015
12/04/2015	Check 8228	Media Scholastic Book Fair 5-1700.01	SCHOLASTIC INC.	\$1,465.85	\$0.00	\$1,465.85	12/31/2015
12/10/2015	Check 8229	Administrative Courtesy 6-0200.00	Area 4 Administration-Jupiter High School	\$60.00	\$0.00	\$60.00	12/31/2015
12/14/2015	Check 8230	General Activities 7-0100.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$49.22	\$0.00	\$49.22	12/31/2015
12/14/2015	Check 8230	Rental-facilities 6-3800.00	Miscellaneous Expense Inv# wpb#142647	\$27.03	\$0.00	\$27.03	12/31/2015
12/14/2015	Check 8231	Parent Involvement 6-1900.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$96.39	\$0.00	\$96.39	12/31/2015
01/06/2016	Check 8232	Sacc-child Care Fees/Tuition 6-9500.00	Miscellaneous Expense Inv# wpb#142647	\$1,336.00	\$0.00	\$1,336.00	01/31/2016
01/07/2016	Check 8233	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$52.36	\$0.00	\$52.36	01/31/2016
01/07/2016	Check 8233	Rental-facilities 6-3800.00	December Transmittal Sprint	\$52.35	\$0.00	\$52.35	01/31/2016
01/11/2016	Check 8234	Parent Involvement 6-1900.00	Refreshments Inv# wpb#142646	\$171.32	\$0.00	\$171.32	01/31/2016
01/13/2016	Check 8235	Boca Art Donation 6-4403.00	Valerie Mays <i>etsu</i>	\$364.41	\$0.00	\$364.41	01/31/2016

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<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
01/13/2016	Check 8235	Grade 1-Boca 3-3100.02	SCHOOL DISTRICT OF PALM BEACH COUNTY wpb-144006/wpb-144007	\$320.00	\$0.00	\$713.30	01/31/2016
01/13/2016	Check 8235	General Activities 7-0100.00	SCHOOL DISTRICT OF PALM BEACH COUNTY wpb-144006/wpb-144007 Marsia Tucci	\$28.89	\$0.00	\$713.30	01/31/2016
01/13/2016	Check 8236	General Activities 7-0100.00	Lincoln Elementary Aftercare Aftercare Registration for the Eberly's	\$50.00	\$0.00	\$50.00	01/31/2016
01/21/2016	Check 8237	General Activities 7-0100.00	Lincoln Elementary Aftercare Aftercare Registration for the Eberly's	\$71.11	\$0.00	\$100.00	01/31/2016
01/21/2016	Check 8237	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Jan Transmittal	\$28.89	\$0.00	\$100.00	01/31/2016
01/28/2016	Check 8238	Sacc-child Care Fees/Tuition 6-9500.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Jan Transmittal	\$1,816.98	\$0.00	\$1,816.98	02/29/2016
02/01/2016	Check 8239	After-school fundraising 6-9680.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$180.35	\$0.00	\$1,554.41	02/29/2016
02/01/2016	Check 8239	Sacc Registration 6-9525.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$716.14	\$0.00	\$1,554.41	02/29/2016
02/01/2016	Check 8239	Sacc-snacks 6-9550.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$437.86	\$0.00	\$1,554.41	02/29/2016
02/01/2016	Check 8239	Sacc-special Activities 6-9600.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$220.06	\$0.00	\$1,554.41	02/29/2016
02/02/2016	Check 8240	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Sprint	\$104.93	\$0.00	\$104.93	02/29/2016
02/03/2016	Check 8241	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$170.66	\$0.00	\$170.66	02/29/2016
02/03/2016	Check 8242	Administrative Courtesy 6-0200.00	Mlesha A. Williams refund for items purchased for Joseph Girls	\$46.39	\$0.00	\$46.39	02/29/2016
02/04/2016	Check 8243	Administrative Courtesy 6-0200.00	Sam's Club Membership # 341178610424	\$90.00	\$0.00	\$90.00	02/29/2016
02/12/2016	Check 8244	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Inv# wpb-145543	\$92.51	\$0.00	\$92.51	02/29/2016
02/19/2016	Check 8245	Parent Involvement 6-1900.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Toner to print out parent information. Inv# WPB-145932	\$187.28	\$0.00	\$187.28	02/29/2016
02/22/2016	Check 8246	Adv. Registration 6-9530.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$25.00	\$0.00	\$25.00	02/29/2016

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<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
02/25/2016	Check 8247	General Activities 7-0100.00	SAFEGUARD BUSINESS SYSTEMS, INC. Void Sprint - \$0.00	\$52.74	\$0.00	\$52.74	03/31/2016
03/01/2016	Check 8249	Administrative Courtesy 6-0200.00	Sprint	\$0.00	\$0.00	\$0.00	02/29/2016
03/01/2016	Check 8250	Administrative Courtesy 6-0200.00	Sprint	\$104.93	\$0.00	\$104.93	03/31/2016
03/16/2016	Check 8251	General Activities 7-0100.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$91.51	\$0.00	\$313.95	03/31/2016
03/16/2016	Check 8251	Rental-facilities 6-3800.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$122.44	\$0.00	\$313.95	03/31/2016
03/16/2016	Check 8251	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$100.00	\$0.00	\$313.95	03/31/2016
03/16/2016	Check 8252	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$707.61	\$0.00	\$834.18	03/31/2016
03/16/2016	Check 8252	Parent Involvement 6-1900.00	miscellaneous expense Inv# WPB # 147467	\$70.66	\$0.00	\$834.18	03/31/2016
03/16/2016	Check 8252	Rental-facilities 6-3800.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$55.91	\$0.00	\$834.18	03/31/2016
03/29/2016	Check 8254	Administrative Courtesy 6-0200.00	miscellaneous expense Inv# WPB # 147467	\$106.10	\$0.00	\$106.10	03/31/2016
03/29/2016	Check 8253	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$104.93	\$0.00	\$104.93	04/30/2016
03/30/2016	Check 8255	Administrative Courtesy 6-0200.00	miscellaneous expense Inv# WPB # 147467 Vairie Mays	\$279.09	\$0.00	\$279.09	04/30/2016
04/11/2016	Check 8256	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$186.74	\$0.00	\$257.97	04/30/2016
04/11/2016	Check 8256	Administrative Courtesy 6-0200.00	miscellaneous expense Inv# WPB-147467	\$71.23	\$0.00	\$257.97	04/30/2016
04/18/2016	Check 8257	Safety Patrol, Wash Trip 6-4000.00	SCHOOL DISTRICT OF PALM BEACH COUNTY MISCELLANEOUS Inv# WPB-149242/WPB149241 SCHOOL DISTRICT OF PALM BEACH COUNTY MISCELLANEOUS Inv# WPB-149242/WPB149241 Sonshine Educational Tours Inc Washington DC Trip	\$6,453.00	\$0.00	\$7,200.00	04/30/2016

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04/18/2016	Check 8257	Safety Patrol Funraiser-pizza cards 6-4000.19	Sonshine Educational Tours Inc Washington DC Trip	\$340.00	\$0.00	\$7,200.00	04/30/2016
04/18/2016	Check 8257	Safety Patrol Funraiser-taco to go in a bag 6-4000.20	Sonshine Educational Tours Inc Washington DC Trip	\$407.00	\$0.00	\$7,200.00	04/30/2016
04/25/2016	Check 8258	Administrative Courtesy 6-0200.00	Tamika Love	\$110.00	\$0.00	\$270.00	04/30/2016
04/25/2016	Check 8258	Rental-facilities 6-3800.00	Tamika Love	\$160.00	\$0.00	\$270.00	04/30/2016
05/02/2016	Check 8259	General Activities 7-0100.00	West Riviera Elementary School	\$770.00	\$0.00	\$770.00	05/31/2016
05/05/2016	Check 8651	Administrative Courtesy 6-0200.00	Void SCHOOL DISTRICT OF PALM BEACH COUNTY - \$104.89	\$0.00	\$0.00	\$0.00	05/30/2016
05/05/2016	Check 8652	Administrative Courtesy 6-0200.00	Sprint	\$104.89	\$0.00	\$104.89	05/31/2016
05/11/2016	Check 8653	General Activities 7-0100.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Inv# WPB-149241	\$202.60	\$0.00	\$243.06	05/31/2016
05/11/2016	Check 8653	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Inv# WPB-149241	\$40.46	\$0.00	\$243.06	05/31/2016
05/11/2016	Check 8654	Safety Patrol Funraiser-taco to go in a bag 6-4000.20	SCHOOL DISTRICT OF PALM BEACH COUNTY Inv# wpb-151776	\$168.81	\$0.00	\$168.81	05/31/2016
05/11/2016	Check 8655	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Inv# wpb-151777	\$608.10	\$0.00	\$608.10	05/31/2016
05/20/2016	Check 8656	Safety Patrol, Wash Trip 6-4000.00	Sonshine Educational Tours Inc Safety Patrol Trip to Washington	\$3,936.00	\$0.00	\$4,587.00	05/31/2016
05/20/2016	Check 8656	Safety Patrol Funraiser-taco to go in a bag 6-4000.20	Sonshine Educational Tours Inc Safety Patrol Trip to Washington	\$231.00	\$0.00	\$4,587.00	05/31/2016
05/20/2016	Check 8656	Safety Patrol FUNRAISER-ARNOLD 6-4000.17	Sonshine Educational Tours Inc Safety Patrol Trip to Washington	\$390.70	\$0.00	\$4,587.00	05/31/2016
05/20/2016	Check 8656	General Activities 7-0100.00	Sonshine Educational Tours Inc Safety Patrol Trip to Washington	\$29.30	\$0.00	\$4,587.00	05/31/2016
05/23/2016	Check 8657	Jump Rope For Heart Fundraiser 7-0100.01	American Heart Association	\$170.00	\$0.00	\$170.00	06/30/2016

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05/25/2016	Check 8658	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY MISCELLANEOUS EXPENSE	\$45.63	\$0.00	\$45.63	05/31/2016
05/25/2016	Check 8659	Administrative Courtesy 6-0200.00	Jordan Michael Designs, Inc Miscellaneous Expense	\$267.75	\$0.00	\$267.75	05/31/2016
06/01/2016	Check 8660	Administrative Courtesy 6-0200.00	Sprint	\$104.89	\$0.00	\$104.89	06/30/2016
06/06/2016	Check 8661	Florida Sales Tax 6-1800.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$31.20	\$0.00	\$31.20	06/30/2016
06/06/2016	Check 8662	Lost text book transmittal 6-5200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$16.10	\$0.00	\$16.10	06/30/2016
06/06/2016	Check 8663	Pre K Early Intervention 6-9150.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$452.00	\$0.00	\$452.00	06/30/2016
06/06/2016	Check 8664	Rental Fac Insurance Proceeds 6-1850.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$150.00	\$0.00	\$150.00	06/30/2016
06/06/2016	Check 8665	Extra Services-custodial 6-1500.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Inv# wpb-151146	\$85.73	\$0.00	\$85.73	06/30/2016
06/09/2016	Check 8666	Administrative Courtesy 6-0200.00	School Food Service Back to school breakfast/thanking meal	\$590.00	\$0.00	\$590.00	06/30/2016
07/21/2016	Check 8667	Administrative Courtesy 6-0200.00	Sprint	\$104.89	\$0.00	\$104.89	07/31/2016
07/27/2016	Check 8668	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY misc expense wpb-153395/154750/153396/ 154749 Inv# wpb-15479/153396/154750/1 53395	\$958.40	\$0.00	\$1,141.51	08/31/2016
07/27/2016	Check 8668	Rental-facilities 6-3800.00	SCHOOL DISTRICT OF PALM BEACH COUNTY misc expense wpb-153395/154750/153396/ 154749 Inv# wpb-15479/153396/154750/1 53395	\$183.11	\$0.00	\$1,141.51	08/31/2016
07/27/2016	Check 8669	Extra Services-custodial 6-1500.00	SCHOOL DISTRICT OF PALM BEACH COUNTY	\$148.83	\$0.00	\$148.83	08/31/2016
07/28/2016	Check 8670	General Activities 7-0100.00	Juleen Jean-Charles	\$36.49	\$0.00	\$36.49	07/31/2016

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08/03/2016	Check 8671	Rental-facilities 6-3800.00	Sprint miscellaneous expense	\$104.91	\$0.00	\$104.91	08/31/2016
08/05/2016	Check 8672	Rental-facilities 6-3800.00	SCHOOL DISTRICT OF PALM BEACH COUNTY room coast-waiver	\$9,257.50	\$0.00	\$9,257.50	08/31/2016
08/10/2016	Check 8673	Rental-facilities 6-3800.00	Jatara Gordon miscellaneous expense	\$19.91	\$0.00	\$19.91	08/31/2016
08/18/2016	Check 8675	Administrative Courtesy 6-0200.00	Tonja Latson ✓	\$119.50	\$0.00	\$119.50	08/31/2016
08/18/2016	Check 8674	Rental-facilities 6-3800.00	Keneitha Monroe	\$92.07	\$0.00	\$126.79	09/30/2016
08/18/2016	Check 8674	Administrative Courtesy 6-0200.00	Keneitha Monroe	\$34.72	\$0.00	\$126.79	09/30/2016
08/24/2016	Check 8676	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY MISCELLANEOUS EXPENSE Inv#	\$202.71	\$0.00	\$228.68	08/31/2016
08/24/2016	Check 8676	Administrative Courtesy 6-0200.00	WPB-155865/WPB-155864 SCHOOL DISTRICT OF PALM BEACH COUNTY MISCELLANEOUS EXPENSE Inv#	\$25.97	\$0.00	\$228.68	08/31/2016
09/06/2016	Check 8677	General Activities 7-0100.00	WPB-155865/WPB-155864 SCHOOL DISTRICT OF PALM BEACH COUNTY MISCELLANEOUS EXPENSE Inv#	\$200.00	\$0.00	\$200.00	09/30/2016
09/13/2016	Check 8678	General Activities 7-0100.00	WPB-155206 SCHOOL DISTRICT OF PALM BEACH COUNTY Cover Wells Deficit Inv#	\$9,362.41	\$0.00	\$10,784.47	09/30/2016
09/13/2016	Check 8678	General Activities 7-0100.00	WPB-157231/WPB-156306 SCHOOL DISTRICT OF PALM BEACH COUNTY Cover Wells Deficit Inv#	\$1,422.06	\$0.00	\$10,784.47	09/30/2016
09/13/2016	Check 8679	Administrative Courtesy 6-0200.00	WPB-157231/WPB-156306 Sprint	\$104.91	\$0.00	\$104.91	09/30/2016
09/23/2016	Check 8680	Parent Involvement 6-1900.00	SCHOOL DISTRICT OF PALM BEACH COUNTY miscellaneous expense	\$22.98	\$0.00	\$22.98	09/30/2016
10/05/2016	Check 8681	Administrative Courtesy 6-0200.00	Sprint	\$104.91	\$0.00	\$104.91	10/30/2016
10/05/2016	Check 8682	Parent Involvement 6-1900.00	Regina Smith miscellaneous expense	\$254.21	\$0.00	\$254.21	10/30/2016



<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
10/19/2016	Check 8683	Administrative Courtesy 6-0200.00	Colombino MISCELLANEOUS	\$50.00	\$0.00	\$50.00	10/30/2016
10/19/2016	Check 8684	Parent Involvement 6-1900.00	Colombino Miscellaneous Expense	\$25.44	\$0.00	\$25.44	10/30/2016
10/28/2016	Check 8685	General Activities 7-0100.00	SCHOOL DISTRICT OF PALM BEACH COUNTY miscellaneous expense Inv# WPB-158669	\$105.62	\$0.00	\$105.62	11/30/2016
10/28/2016	Check 8686	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY MISCELLANEOUS	\$195.82	\$0.00	\$227.80	11/30/2016
10/28/2016	Check 8686	Parent Involvement 6-1900.00	EXPENSE/REFRESHMENT S Inv# wpb-156960	\$31.98	\$0.00	\$227.80	11/30/2016
11/08/2016	Check 8687	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY MISCELLANEOUS	\$104.85	\$0.00	\$104.85	11/30/2016
11/08/2016	Check 8688	General Activities 7-0100.00	EXPENSE/REFRESHMENT S Inv# wpb-156960 Sprint Latson/Nelson district cell phone bill	\$100.00	\$0.00	\$100.00	11/30/2016
11/16/2016	Check 8689	General Activities 7-0100.00	PALM BEACH COUNTY TREASURY TRANSFER TO WELLS FARGO ACCOUNT	\$149.50	\$0.00	\$149.50	11/30/2016
11/16/2016	Check 8690	General Activities 7-0100.00	SCHOOL DISTRICT OF PALM BEACH COUNTY miscellaneous expense Inv# wpb-160837	\$26.48	\$0.00	\$26.48	11/30/2016
12/07/2016	Check 8691	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY miscellaneous expense Inv# wpb-160838 Sprint Principal/ Asst.	\$69.01	\$0.00	\$104.85	12/31/2016
12/07/2016	Check 8691	Rental-facilities 6-3800.00	Principal cell phone payment Sprint Principal/ Asst.	\$35.84	\$0.00	\$104.85	12/31/2016
12/07/2016	Check 8692	Rental-facilities 6-3800.00	Principal cell phone payment SCHOOL DISTRICT OF PALM BEACH COUNTY MISCELLANEOUS EXPENSE Inv# WPB# 156960	\$350.00	\$0.00	\$350.00	12/31/2016

15

<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
12/14/2016	Check 8693	General Activities 7-0100.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Expense Inv# Wpb-160838/162852/162853	\$849.86	\$0.00	\$849.86	12/31/2016
12/19/2016	Check 8694	General Activities 7-0100.00	Jordan Michael Designs, Inc miscellaneous expense	\$100.00	\$0.00	\$100.00	
12/20/2016	Check 8695	Administrative Courtesy 6-0200.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Miscellaneous Expense Inv# WPB# 158669	\$88.17	\$0.00	\$88.17	
12/21/2016	Check 8696	Administrative Courtesy 6-0200.00	Tonja Latson Miscellaneous Expense	\$50.00	\$0.00	\$100.00	12/31/2016
12/21/2016	Check 8696	Rental-facilities 6-3800.00	Tonja Latson Miscellaneous Expense	\$50.00	\$0.00	\$100.00	12/31/2016
Grand Total:				\$64,902.77	\$0.00	Balance:	(\$64,902.77)

EXHIBIT#14
SCHOOL DISTRICT POLICE
REPORT #17-002337



Angela Feaman <angela.feaman@palmbeachschools.org>

Fwd: Referral: Case #17-562

2 messages

Lung Chiu <lung.chiu@palmbeachschools.org> Tue, Mar 14, 2017 at 9:32 AM
To: Angelette Green <angelette.green@palmbeachschools.org>, Angela Feaman <angela.feaman@palmbeachschools.org>,
Elizabeth McBride <elizabeth.mcbride@palmbeachschools.org>

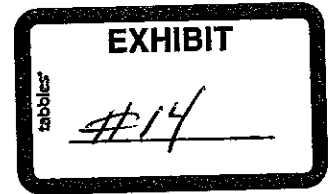
----- Forwarded message -----

From: **John Bell (Police)** <john.bell@palmbeachschools.org>
Date: Tue, Mar 14, 2017 at 9:26 AM
Subject: Referral: Case #17-562
To: Lung Chiu <lung.chiu@palmbeachschools.org>
Cc: Lawrence Leon <lawrence.leon@palmbeachschools.org>, Patrick Mccutcheon <patrick.mccutcheon@palmbeachschools.org>, Dianna Weinbaum <dianna.weinbaum@palmbeachschools.org>

Mr. Chiu, our department's examination of the above referenced Referral Case was concluded without any evidence of a crime. Our report #17002337 will be forwarded to the School District's office of Professional Standards.

Respectfully,

Captain Jack Bell, #1113
Palm Beach County School District
Police Department
(561) 434-8700
(561) 434-7309
PX - 47309



Accredited by the Commission for Florida Law Enforcement
Accreditation since 2003

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Angelette Green <angelette.green@palmbeachschools.org>
To: Lung Chiu <lung.chiu@palmbeachschools.org>

Tue, Mar 14, 2017 at 12:28 PM

3/14/2017

School District of Palm Beach County Mail - Fwd: Referral: Case #17-562

Cc: Angela Feaman <angela.feaman@palmbeachschools.org>, Elizabeth McBride <elizabeth.mcbride@palmbeachschools.org>

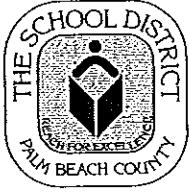
Angela

Please request a copy of School Police's investigative report for review and our files.

Thanks

[Quoted text hidden]

--
Angelette Green, MPA, PHR
Director of Investigations
Office of Inspector General
3138 Forest Hill Blvd., Suite C-306
West Palm Beach, FL 33406
561-434-8183



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

LAWRENCE J. LEON, M.B.A.
Chief of Police

DONALD E. FENNOY II, Ed. D
Chief Operating Officer

School Police Department
3330 Forest Hill Boulevard, B-127
West Palm Beach FL 33406-5869
(561) 434-8435 FAX (561) 434-8186
www.palmbeachschools.org

March 14, 2017.

RECEIVED
MAR 14 2017

INSPECTOR GENERAL

MEMORANDUM

TO: Lung Chiu, Inspector General
Office of Inspector General

FROM: Matt Baxter, Sergeant *g.t. Miller*
School Police Department *2017*

SUBJECT: Investigation - PBCSB Case No: 17002337
Date of Incident: Between 7/22/2015 and 12/16/2016
Date Incident Reported: 2/15/2017
Incident Location: West Riviera Elementary School

Allegation: Police Assist

Subject: Tonja Lindsey-Latson
EIN: 1023352
Principal Elementary
West Riviera Elementary School

The following is a summation of the investigation that was conducted by Det. Wisniewski. If you have any questions, please feel free to contact me at Px-43831.

JB: GM

Attachments:

CONFIDENTIAL RECORD/Official Use Only
RELEASED TO PROFESSIONAL STANDARDS

Claudia Robbins

Signature

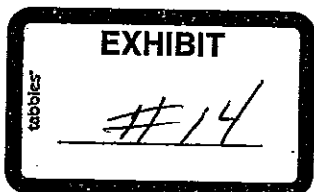
Claudia Robbins

Print Name

3/14/17

Date

SCHOOL POLICE DEPARTMENT
PALM BEACH COUNTY SCHOOL BOARD



REDACTED



**SCHOOL POLICE DEPARTMENT
PALM BEACH COUNTY, FL**

INCIDENT # / REPORT #

17002337 / 1

OFFICER

BELL, J

RANK

CAPTAIN

REVIEW STATUS

APPROVED

INCIDENT #17002337 DATA

As Of 03/14/2017 12:58:25

BASIC INFORMATION

CASE TITLE

ER

LOCATION

1057 W 6TH STREET

APT/UNIT #

DATE/TIME REPORTED

02/16/2017 07:10:43

DATE/TIME OCCURRED

On or about 02/16/2017 07:10

INCIDENT TYPE(S)/OFFENSE(S)

(PASE)POLICE ASSIST

PERSONS

ROLE

NAME

SEX

RACE

AGE

DOB

PHONE

REPORTING
PERSON

CHIU, LUNG

MALE

WHITE

(HOME)

ADDRESS: ,

(CELL)

SUBJECT

LINDSEY-LATSON, TONJA

FEMALE

BLACK

48

07/05/1968

(HOME) 561-284-6717

ADDRESS: 2087 BONISLE CIR RIVIERA BEACH, FL

(CELL) 561-601-0012

INVOLVED
PARTY

MCCUTCHEON F.S.S. 119, PATRICK

MALE

WHITE

(HOME)

ADDRESS: ,

(CELL)

INVOLVED
PARTY

KING, LINDA M

FEMALE

WHITE

55

07/21/1961

(HOME)

ADDRESS: 3370 FOREST HILL BLVD WEST PALM BEACH, FL

(CELL)

INVOLVED
PARTY

NATH, LYNN

FEMALE

WHITE

50

07/31/1966

(HOME)

ADDRESS: ,

(CELL)

INVOLVED
PARTY

MURRAY, RENEE

FEMALE

WHITE

53

12/11/1963

(HOME) 561-434-8000

ADDRESS: 3330 FOREST HILL BLVD. WEST PALM BEACH, FL

(CELL)

INVOLVED
PARTY

<Exempt 1>

FEMALE

WHITE

(HOME)

ADDRESS: ,

(CELL)

REDACTED

INVOLVED PARTY	<Exempt 2> ADDRESS:	MALE			(HOME) (CELL)
SUBJECT	KINGDOM, ELEASE ADDRESS: 1252 W 26 CT RIVIERA BEACH, FL	FEMALE BLACK			(HOME) (CELL)
SUBJECT	EDWARDS, SANDRA ADDRESS: 1709 WEST 30TH ST RIVIERA BEACH, FL	FEMALE BLACK	48	03/02/1968	(HOME) (561) 494-1200 (CELL)
SUBJECT	MAYS, BETTY ADDRESS:	FEMALE BLACK	75	01/31/1942	(HOME) (CELL)
SUBJECT	MAYS, VALERIE ADDRESS: 3505 SHENANDOAH BLVD WPB, FL	FEMALE BLACK	43	06/08/1973	(HOME) (CELL)
SUBJECT	BROWN, KELSEY ADDRESS: 1057 WEST 6TH STREET RIVIERA BEACH, FL	FEMALE WHITE	23	03/12/1993	(HOME) 203-258-5507 (CELL) 203-258-5507
SUBJECT	<Parent> ADDRESS:	FEMALE BLACK			(HOME) (CELL)

[NO OFFENDERS]

[NO VEHICLES]

[NO PROPERTY]

OFFICER REPORT: 17002337 - 1 / BELL, J (1113)

DATE/TIME OF REPORT

02/16/2017 08:31:23

TYPE OF REPORT

INCIDENT

REVIEW STATUS

APPROVED

NARRATIVE

On February 15, 2017, I received a Memorandum, dated February 13, 2017, from Lung Chiu, the School District's Inspector General. This memorandum was addressed to Patrick McCutcheon, Assistant Chief of School Police. The subject of the memorandum was the Inspector General's Referral: Case #17-562. This Referral Case related to the IG's review of Internal Accounts at West Riviera Elementary School and what the IG's investigator had determined were "questionable transactions" associated with the Principal's (Tonja Lindsey-Latson) P-Card purchases between July, 22, 2015 and December 16, 2016.

REDACTED

Due to the nature of the questionable transactions, the Inspector General forwarded his investigator's findings, attached to the aforementioned memorandum, to the Department of School Police for further examination.

This matter will be assigned to a School Police Detective for the purpose of determining whether or not any criminal offense(s) are associated with the "questionable transactions".

This case is considered open and the investigation initiated. End of report.

REPORT OFFICERS

Reporting Officer:	BELL, J	1113
Reviewing Officer:		
Approving Officer:	MURPHY, W	791

REDACTED

Officer Report: 17002337 - 2 / WISNIEWSKI, K (929)

Date/Time of Report
02/16/2017 11:50:48

Type of Report
INVESTIGATIONS

Review Status
APPROVED

Narrative

On February 16, 2017, I was assigned this investigation of questionable transactions associated with West Riviera Elementary School's Principal, Tonja Lindsey-Latson's P-Card purchases between July 22, 2015 and December 16, 2016. This investigation was brought forth from the Palm Beach County School District's Inspector General, Lung Chiu's office. Case #17-562.

This investigation is considered active.

Report Officers

Reporting Officer:	WISNIEWSKI, K	929
Reviewing Officer:		
Approving Officer:	MURPHY, W	791

REDACTED

Officer Report: 17002337 - 3 / WISNIEWSKI, K (929)

Date/Time of Report

03/13/2017 13:37:06

Type of Report

INVESTIGATIONS

Review Status

APPROVED

Narrative

On 02/16/2017, I reviewed a copy of a draft report prepared by <Exempt 2> who's assigned to the Palm Beach County School District's Inspector General's Office. <Exempt 2> had reviewed purchases made by West Riviera Elementary Principal Tonja Lindsey-Latson. Some purchases were subsequently paid for by the Palm Beach County School District's Purchasing Card (P-Card) and Internal Accounts, (Administration Courtesy Account.)

The purchases reviewed covered the time frame between 07/22/2015 and 12/19/2016. <Exempt 2> provided documentation that included the transaction, date, date posted, billing date and listed purchases paid with Ms. Lindsey-Latson's Purchasing Card that appeared to be questionable.

The purchases include the following:

1. Edible Arrangements purchased on 10/3/2015, in the amount of \$80.98 for an individual identified as Ms. Elease Kingdom. My investigation revealed Ms. Kingdom passed away on 09/23/2015. A review of Ms. Lindsey-Latson's P-Card Statement did not list a reason or justification for this purchase. The arrangement was delivered to the "Kingdom Family" at 1252 W. 26 Ct. WPB, FLA.

2. A second arrangement was purchased from Edible Arrangements on 03/18/2016, in the amount of \$71.23. This arrangement was delivered to Sandra Edwards at 2556 Dorson Way Delray Beach FLA. I reviewed the Palm Beach School District People Soft Data Base and discovered Sandra Edwards is the Principal of Washington Elementary School located at 1709 W. 30th St. Riviera Beach, FLA. My investigation determined Ms. Edward's had previously resided at this address. It has not been determined why this arrangement was sent.

3. Ms. Lindsey-Latson's P-Card was used to purchase a flower arrangement, from TLF Camile's Flowers on 08/06/2016 in the amount of \$ 115.70. The flowers were delivered to Betty Mays, Royal Palm Memorial Chapel, 5301 Greenwood Ave. WPB, FLA. My investigation determined Ms. Betty Mays passed away on 07/07/2016. I also discovered Ms. Betty Mays was a retired PBCSD Employee. Ms. Betty Mays is the mother of current PBCSD Employee Valerie Mays who currently works as a Media Specialist, at W. Riviera Elementary School with Ms. Lindsey-Latson.

<Exempt 2> documented additional items that were purchased and paid for with Ms. Lindsey-Latson's P-Card.

These items include: Youth Athletic Socks on 08/08/2015, in the amount of \$42.50. Youth Shoes were purchased on 08/24/2015, in the amount of \$ 11.87 and Youth Underwear were purchased on 09/01/2015, in the amount of \$57.64. Honey Baked Ham was purchased on 09/29/2015 in the amount of \$109.18.

I subsequently met with Palm Beach County School District P-Card Administrator, Renee Murray. Ms. Murray and I reviewed the documents, provided by <Exempt 2>, with the P-Card Purchases for Ms. Lindsey Latson's Account. Ms. Murray and I reviewed the original documentation that was scanned and sent with the P-Card Purchases, by Ms. Lindsey-Latson. All of the P-Card Purchases had receipts or documentation and justification for those purchases. Those additional documents were not included in <Exempt 2>'s documentation that I reviewed. Ms. Murray explained, on some purchases there should have been more

REDACTED

detailed documentation and all the P-Card purchases that were reviewed, are permissible per PBCSD Policy.

I met with Lynn Nath, PBCSD Purchasing Card Administrative Assistant. Ms. Nath provided me with Ms. Lindsey-Latson's signed Cardholder Acceptance Guidelines and Contract for the past three years. Ms. Nath provided a copy of the District's Purchasing Card Procedure Manual, the Prohibited P-Card Allowed and Prohibited List. A copy of those documents are included with this report.

<Exempt 2> found several questionable Check Requisitions for Ms. Lindsey-Latson. I reviewed a Check Requisition from West Riviera Beach Elementary School. <Exempt 2> questioned weekend and holiday purchases.

On 09/15/2015, keys were purchased in the amount of \$238.00 for Arrigo Dodge in WPB, FLA. The Check Requisition revealed they were for stolen keys. I checked our Police Department CAD System and found that a Police Report was initiated by Officer Morgan on 09/11 2015, involving two teachers from West Riviera Elementary School. Those teachers were robbed by an unknown assailant brandishing a handgun. A purse was stolen from a teacher along with "Fiat" car keys. See Palm Beach County School District Police Department Case #15010179. My investigation revealed that one of the teachers involved in the robbery, Ms. Kelsey Brown, previously owned a 2014, brown Fiat.

On 01/05/2016, eye glasses, were purchased from Premier Eye Center of West Palm Beach, Fl. in the amount of \$35.00, for a student that attends W. Riviera Elementary School.

On 04/25/2016, jewelry was purchased from Alena's Jewelry, in West Palm Beach FLA, in the amount of \$270.00. The Check Requisition revealed the check was written to <Parent>, mother of a student, who attends school at West Riviera Elementary School. I spoke with <Parent>. It was revealed her daughter was wearing a necklace and a couple of bracelets while playing in a basketball game, at the school. Her Coach, asked her to remove the items and they were subsequently missing after the game.

On 03/01/2017, I met with Ms. Linda King, PBCSD Risk and Safety Manager. Ms. King reviewed Ms. Lindsey-Latson's records to see if any of the stolen/missing items were previously reported, by Ms. Lindsey-Latson. Ms. King didn't find any additional reports for those items.

On 03/02 2017, I met with Palm Beach County School District's Accounting Analyst for Accounts Receivable and Internal Purchasing Department, <Exempt 1>. <Exempt 1> and I reviewed Ms. Lindsey-Latson's Internal Accounts and the documents provided by <Exempt 2>. <Exempt 1> stated, the items purchased by Tonja Lindsey-Latson were permitted and within the guidelines, of the Administrative Courtesy Account. <Exempt 1> explained even the purchases that were taxed, was an Administration issue. <Exempt 1> provided me a copy of Bulletin #P-14050-S/CFO, regarding Expanded Guidelines for the Administrative Courtesy and Facility Leasing Accounts, a copy of the Internal Accounts Manual and a copy of the Matrix of Purchasing for Internal Funds Purchases.

<Exempt 2> indicated that some of the purchases were made on irregular days, i.e., Saturdays, Sundays, Holidays and Spring Break. I asked <Exempt 1> if there were any specific days of the week or Holidays that purchases couldn't be made. <Exempt 1> stated, items could be purchased on any day of the week or Holidays, to include Spring Break.

REDACTED

In reviewing <Exempt 2>'s Report, I was able to identify some of the inconsistencies in reporting and accountability, with Ms. Lindsey-Latson's P-Card Purchases and Internal Accounts. I was able to cross reference some questionable names, in <Exempt 2>'s Report and positively identify, those in question. I was able to cross reference Palm Beach County School District Police Report Incidents and connect the purchase of "Stolen Keys" with an incident that occurred, at West Riviera Elementary School. In reviewing the information provided by <Exempt 2> with Ms. Murray and <Exempt 1>, the accounts and purchases made by Ms. Lindsey- Latson with her P-Card Account and Internal Accounts, appeared to be non-criminal.

I am forwarding this investigation to the Office of Professional Standards for their review.

Case Status/Unfounded/Closed.

Report Officers

Reporting Officer:	WISNIEWSKI, K	929
Reviewing Officer:		
Approving Officer:	BELL, J	1113