



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

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MEMORANDUM

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

FROM: Teresa Michael, Inspector General

DATE: November 29, 2021 *TM*

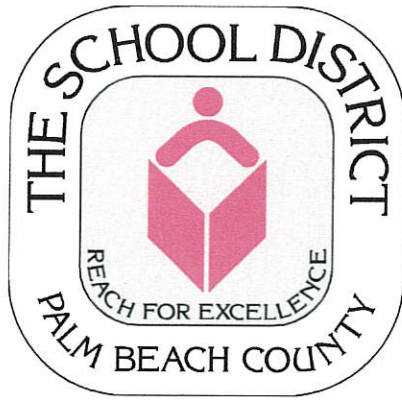
SUBJECT: Transmittal of Final Investigative Report:
21-0010-I/Unaccounted Merchandise

Attached please find a copy of the Palm Beach County School District Office of Inspector General (OIG) Final Report of OIG Case 21-0010-I related to Atlantic Community High School. On February 25, 2021, the Office of Inspector General (OIG) received a referral complaint from OIG Audit regarding two school-sponsored fundraisers at Atlantic Community High School. Specifically, the allegations were that Patrick Abbondandolo and Nyla Williams each had unaccounted merchandise.

The OIG investigation concluded the allegation against Nyla Williams was **unsubstantiated**. The OIG investigation concluded the allegation against Patrick Abbondandolo was **substantiated**.

In accordance with *School Board Policy 1.092.9.b.iv.*, on September 22, 2021, the draft of this investigation was provided to Nyla Williams for a response. A written response from Nyla Williams was not received. The draft of this investigation was also provided to Patrick Abbondandolo. Mark Wilensky, the attorney representing Mr. Abbondandolo requested and was granted additional time to respond to the draft report. Mr. Wilensky's response was received by the OIG and included in the final report.

The findings of this report were referred to the Office of Professional Standards for action deemed appropriate.



OIG CASE NUMBER 21-0010-I

Atlantic Community High School

TYPE OF REPORT: FINAL

DATE OF REPORT: 11/29/2021



Teresa Michael

**Teresa Michael, Inspector General
Office of Inspector General
School District of Palm Beach County**

Office of Inspector General

Report of Investigation 21-0010-I

EXECUTIVE SUMMARY

From March 1, 2021, to June 9, 2021, the OIG conducted interviews with relevant staff members, conducted an examination of the inventory, and reviewed records as they related to the Allegations 1 and 2. As a result of the investigation, the OIG staff determined that the allegation (Allegation 1) that Patrick Abbondandolo violated Internal Accounts Manual Chapter 19 by not completing the Sales Item Inventory Report form to account for missing inventory, failing to count resale items at the beginning and end of the fundraiser, and failing to maintain secure control over the inventory which resulted in a loss of anticipated revenue of \$555 was **Substantiated**.

The OIG further determined that the allegation (Allegation 2) that Nyla Williams violated School District Internal Accounts Manual Chapter 19 (page 3) by not maintaining secure control over the inventory resulting in a loss of anticipated revenue of \$149 was **Unsubstantiated**.

On September 22, 2021, OIG staff forwarded a copy of the draft report to Nyla Williams and Patrick Abbondandolo with a response due by October 21, 2021. Williams did not provide a response. Attorney Mark Wilensky responded on behalf of Abbondandolo. The response has been attached as **Exhibit 9**.

The OIG noted that in his response he mentioned a “witness” that was tasked with giving away the excess merchandise. OIG Director of Investigations spoke to Mr. Wilensky on two occasions asking for the identity of this “witness.” Mr. Wilensky each time stated he would provide the name of the “witness” after notifying them he was providing their name to the OIG. Mr. Wilensky failed to ever provide the name of his “witness.” Mr. Wilensky stated his “witness” was charged with giving away the excess merchandise, but does not address the missing merchandise, just the leftover merchandise, and as such the OIG findings stand.

RECOMMENDATIONS

The OIG investigation revealed fundraising issues during the investigation. The results will be referred to the Director of Professional Standards (OPS) Vickie Evans-Pare for action deemed appropriate.

- Abbondandolo adhere to Internal Accounts Manual in that he maintains security and control over the inventory.

- After fundraisers that involve resale items, Abbondandolo complete PBSD form 0182-Sales Item Inventory Report and PBSD form 0153-Fundraising Application/Recap.
- Abbondandolo and Williams adhere to Internal Accounts Manual Chapter 19 (page 3) in that they maintain secure control over inventory.

INVESTIGATIVE PREDICATE

On February 25, 2021, The Audit Division of the Office of Inspector General (OIG) referred a case to the Investigations Division of the OIG. The basis for the referral was due to audit findings. The audit findings concluded that two school-sponsored fundraisers had missing inventory/unaccounted revenue. The purpose of the investigation was to determine if there was missing inventory/unaccounted revenue from the Senior Class of 2020 T-shirt fundraiser and the Coupon Book fundraiser for the girls' cheerleading team.

On March 8, 2021, OIG Investigator Tanya Lawson was assigned this complaint for investigation.

The OIG investigation concluded that Allegation 1 was Substantiated and Allegation 2 was Unsubstantiated. The investigative findings of the allegations will be discussed in detail later in this report.

BACKGROUND

Atlantic Community High School serves grades 9-12 in the School District of Palm Beach County and is located at 2455 W. Atlantic Blvd, Delray Beach, FL 33445. The principal at the time of fundraiser was Tara Dellegrotti-Ocampo. Principal Tara Dellegrotti-Ocampo has been the principal at Atlantic Community High School since 2015, however Dellegrotti-Ocampo has since been transferred to an administrative position in the office of the Chief Academic Officer.

Social Science Teacher Patrick Abbondandolo has been an employee of the School District since 2015. He taught at Atlantic Community High School from 2016 until July 2020, after which, he transferred to Spanish River Community High School in Boca Raton, FL.

Nyla Williams began working with the School District April 1, 2019. Williams' primary job is Office Assistant. She is also Atlantic Community High School's Head Cheerleading Coach.

Social Science Teacher Thomas Marciante was hired by the School District in 2012.

Exceptional Student Education (ESE) teacher Alexander Muzii has been with the School District since 2015. He began teaching at Atlantic Community High School in 2017.

ALLEGATION 1

It is alleged that Social Science teacher Patrick Abbondandolo violated School District Internal Accounts Manual Chapter 19 by not completing the Sales Item Inventory Report form to account for missing inventory, failing to count resale items at the beginning and end of the fundraiser, and failing to maintain secure control over the inventory which resulted in a loss of anticipated revenue of \$555.

District Internal Accounts Manual Chapter 19 – Fundraising states the following:

1. **If the fundraiser involves the resale of purchased items, the sponsor must:**

Count the resale items at the beginning and end of the fundraiser and maintain secure control over the inventory.

2. **Sales Item Inventory Report (PBSD 0182)**

Sales Item Inventory Reports are required for all fundraisers even if there was no inventory. If no inventory was invoiced, sponsors must complete the top portion of the form. Enter NOT APPLICABLE (N/A) in the Description area of the form, sign and date the document, and obtain the Principal's or Assistant Principal's signature attesting to the number of items listed in Column #5, Items Given Away/Missing, etc. so an administrator can attest to the accuracy of the unsold inventory.

COMPLAINANT INTERVIEW

On February 25, 2021, OIG Investigations division received a referral from Audit Supervisor Susy Kay from the Audit Division of the OIG. The audit was performed by Senior Auditor Alonzo Peterson. The auditor verified the accurate count of the merchandise at the time of the audit, and did not have any additional or updated information to provide. The audit findings for the 2019/2020 school year as they relate to the allegations are attached for review (**Exhibit 1**).

WITNESS INTERVIEW[S]

On March 3, 2021, the OIG conducted a Google Meet interview of Social Science teacher Thomas Marciante. The following represents actual and paraphrased statements made “Marciante” as it relates to Allegation 1:

Marciante's statement regarding the fundraiser is that he kept the senior class t-shirts in a closet in his classroom for storage because Abbondandolo did not have a storage room in his classroom. Marciante verified that he did receive one t-shirt (free of charge) from Abbondandolo. Marciante stated that he believes that outside of the custodians, and possibly administration, he is the only individual with a key to his classroom. Per

Marciante he did not give any of the t-shirts away and usually the closet is locked. During lunchtime, the closet door would be unlocked so that he and the four students that usually eat lunch with him, can use the microwave that is in the closet. Marciante does not believe any of the students removed any of the t-shirts without permission. Per Marciante, the t-shirts have been stored in the storage closet since October 2019, and throughout the COVID-19 pandemic (pandemic) in 2020. Marciante could not recall the exact date that he last saw the t-shirts, but thinks it was around October 2019.

On March 3, 2021, the OIG conducted a Google Meet interview of Exceptional Student Education (ESE) teacher Alexander (Alex) Muzii. The following represents actual and paraphrased statements made by “Muzii” as it relates to Allegation 1:

Muzii is a teacher at Atlantic Community High School. Muzii advised the OIG that the only testimony that he could provide is that he does not recall receiving a t-shirt from Abbondandolo. Muzii informed the OIG that he will check, but does not recall receiving a t-shirt as stated by Abbondandolo. No further information was offered by Muzii regarding this allegation.

SUBJECT INTERVIEW

On April 14, 2021, the OIG obtained a sworn written statement from School Social Science teacher Patrick Abbondandolo. Also present was Abbondandolo’s Classroom Teacher Association (CTA) Representative Angelina Gallesi-Schmitt. “Abbondandolo” did not wish to be audio-recorded and provided a sworn written statement to questions prepared by the OIG.

The following represents the sworn written statement made by Abbondandolo regarding the Senior Class of 2020 T-shirt fundraiser at Atlantic High School that he sponsored. Excluding minor grammatical or spelling corrections for clarity, the responses are directly from Abbondandolo’s sworn written statement. The entire sworn written statement (with attachments) will be included in this investigative report (Exhibit 2).

OIG: Please explain the steps you took to begin the fundraiser; the purpose of the fundraiser, the company you ordered the product from, and the quantity.

Written response (which also includes the subject’s attachments): *August 2019- I submitted form 0153 and form 1882 on August 28, 2019. I received an email back from the bookkeeper on August 29, 2019, giving me an OK on the fundraiser. Also, on August 29, 2019, I received an approval on my 1882 form and that approval, which was in an email. Along with that 1882 email was a signed PO (purchase order) from my principal okaying the purchase of 200 shirts. This 1882 email went to both myself and the vendor (sic). We used Three60Printing, and their contact was also on that email. The purpose of the fundraiser was to fund senior year activities for the class of 2020. (add’l note- the 0153-fundraiser approval email had our principal cc’d on it) All documents mentioned in this answer are included and attached in the order discussed.*

OIG: Where was your classroom located?

Written response: *My classroom was 5-105 (at Atlantic High School)*

OIG: Where was the merchandise (t-shirts) stored and why?

Written response: *Storage closet in 5-109. It was stored in that closet because my room did not have a closet in my room. (For the record, 5-109 only has one closet). Attached to this statement is a note from the teacher who occupied room 5-109 and a photo of where shirts were located (as of the last time I was there (May 19, 2020), they (t-shirts) were still there.*

OIG: Did you have access to the storage (ability to get to the storage area), and a key?

Written response: *Yes, I had access to that classroom (5-109) and its closet as I had a master key (a key). I had a master key (a key) because of my involvement in sports and campus leadership.*

OIG: When was the first and last time you saw the merchandise (t-shirts), and where did you see them?

Written response: *The first time I saw the shirts was when they were delivered (by the vendor). I know it was September of 2019. I do not recall the exact date. I saw them for the first time. I don't remember the last time I saw them.*

OIG: Can you explain the loss of revenue of \$555?

Written response: *I can't explain the loss of revenue. The closeout fundraiser forms were not completed by me. I have emails I am attaching to show I made multiple attempts to close the forms myself and I was not given any replies or assistance in that vain. Neither the bookkeeper nor principal replied. I am also attaching forms 0153, 0182, 0157, and an excel spreadsheet to demonstrate what I would normally do to close out an account. The additional attachments are from the Grand Bash activity for the class of 2020 that I was allowed to close as it involved 200 refunds due to the cancellation of the event due to COVID. I never completed 0153 for the class of 2020 shirt sales and so the numbers you have for your audit I cannot speak to. Also, I donated two shirts to two teachers' who would help me with class events; Thomas Marciante and Alex Muzii.*

RECORDS ANALYSIS

Exhibit 1: Audit findings provided by OIG Audit

The OIG reviewed the audit findings and compared them to the physical inspection conducted by the OIG staff on March 1, 2021. A summary of the audit findings is illustrated in **Table 1**.

Table 1-Senior Class of 2020 T-Shirt Fundraiser

Senior Class of 2020 T-shirt Sales							
Initial Purchase Amount	Remaining Inventory	Possible T-shirts Sold*	Donated to Staff	Selling Price	Anticipated Revenue	Actual Revenue	Anticipated Revenue <i>minus</i> Actual Revenue
200	141	4	1	\$10	\$590	\$35	\$555
Revenue Loss** -\$555							

*Based on the possible sale of four t-shirts divided by the selling price of \$10.

**Any/all losses are covered at the end of the school year by the school's general funds account as per School Board Policy 2.16, and Internal Accounts Manual Chapter 19.

Table 2 illustrates the results from the OIG site visit on March 1, 2021.

Table 2- OIG Site Visit March 1, 2021

OIG Site Visit March 1, 2021

Senior Class of 2020 T-Shirt Fundraiser	
Vendor	Three60Printing, LLC
Location of T-shirts	Room 5-109
T-shirt Count	141
Sponsor	Patrick Abbondandolo

The OIG reviewed and verified that the total number of t-shirts that were ordered from the School District approved vendor, Three60Printing, LLC, was 200 (**Exhibit 3**). Inventory counted on March 1, 2021 was 141.

Table 3-School Cash Transaction Report¹

DATE	DESCRIPTION	DEBIT	CREDIT	TOTAL
10/2/2019	T-shirts purchased			\$977
10/7/2019	T-shirt sale		\$25	-\$25
2/4/2020	T-shirt sale		\$10	-\$10
Fundraiser Close Out				-\$942

¹ SchoolCash is a web-based solution designed to track every dollar flowing through schools. Source: <https://kevgroup.com>:

Table 3 demonstrates the financial impact the loss had to the school's internal funds. The \$942 deficit was covered by the school's general funds account (**Exhibit 4**) as per the Internal Accounts Manual which states.

Use of Decimalized Accounts for Fundraisers & Field Trip;

- *At the conclusion of the event, after all the paperwork has been completed, the balance in the decimalized fundraising account will be transferred into the primary account. The sole purpose of the decimalized fundraising account is to determine the net profit or loss of the fundraiser.*

Year-End Closing:

- *Deficits in Class accounts may be covered by making transfers from General Activities, Administrative Courtesy, or Facility Rental.*

The fundraiser close out of \$942 represents the purchase price of the t-shirt order and not the amount (\$10 per t-shirt) the school was selling the t-shirts for. The loss of revenue (\$555 as per the audit report) was based on the anticipated revenue of \$590 less the actual revenue of \$35.

During the investigative process, the OIG staff contacted Marciante and Muzii to follow up on whether or not they had received a donated t-shirt from Abbondandolo. Muzii did not recall receiving a t-shirt from Abbondandolo. Marciante (storage location of the t-shirts) did recall receiving a t-shirt. In follow-up correspondence with Abbondandolo, he stated it is possible that he did not give Muzii a t-shirt. Which leaves the donated t-shirt total to one (Marciante).

The OIG staff verified via Principal Dellegrotti-Ocampo that including herself, there are/were 12 individuals that have/had a key to classroom 5-109, and would be able to enter Marciante's classroom. The OIG sent out a questionnaire via email to all 12 individuals named by Dellegrotti-Ocampo. The questionnaire sought a response as to whether or not any of them went to classroom 5-109 for the 19/20 school year. Each individual stated they did not go into Marciante's classroom to remove, relocate or donate any of the Senior Class of 2020 T-shirts from the storage closet (**Exhibit 5**).

In response to the question "Can you explain the loss of revenue of \$555," Abbondandolo's written statement was that he "*made multiple attempts to close the forms myself and I was not given any replies or assistance in that vain. Neither the bookkeeper nor principal replied*" is not material to the number of t-shirts that were counted in the inventory and the number of sales that were deposited into the fundraiser account. The OIG reviewed email documentation, and there were email exchanges between Bookkeeper Mary Stacey and Abbondandolo that show the bookkeeper requesting Abbondandolo close out the fundraiser by providing the necessary paperwork. There was a slight delay on the part of Abbondandolo in responding. It must also be noted that at

the time of the email exchanges, the District was closed due to the pandemic. Due to this, possible miscommunication between the parties may have caused a delay in responses. Again, this delay would not have had an impact on the number of sales deposited into the fundraiser versus the remaining inventory.

Other relevant guidelines reference the responsibilities of the sponsor. To that end, according to School District Internal Accounts Manual Chapter 19 (Page 2), the sponsor must:

- *Be responsible for maintaining detailed records of inventories and cash collections*
- *Turn in monies daily by completing a Monies Collected Report (PBSD 0180). The Monies Collected Report must include the account name, fundraising account number, student names, and amount collected from each student.*

Internal Accounts Manual Chapter 19 (page 3):

If the fundraiser involves the resale of purchased items, the sponsor must:

- *Count the resale items at the beginning, and end of the fundraiser, and maintain secure control over the inventory.*

School District Policy 2.16 Compliance:

The OIG staff verified via PeopleSoft that Abbondandolo took the required e-learning Internal Accounts: Fundraising for Teacher/Sponsors as per School District Policy 2.16 (4)(b) for FY 19/20.

CONCLUSION

Based on the testimonies obtained and the physical count of the inventory conducted by the OIG staff on March 1, 2021, in addition to the audit findings, the OIG has concluded that there was unaccounted revenue/missing inventory for the Senior Class of 2020 T-shirt Fundraiser. The inventory was placed in a closet in the classroom of teacher Marciante without Abbondandolo conducting a count of the inventory as outlined in Internal Accounts Manual Chapter 19 (page 3). The actual amount deposited into the school's internal funds was \$35 which is approximately 3.5 t-shirts sold (rounded up the nearest whole number; 4).

Moreover, Abbondandolo did not complete the Sales Item Inventory Report form at the end of the fundraiser in violation of School District Internal Accounts Manual Chapter 19 (2). When completed properly, this document, in conjunction with the MCR (to be completed daily with all monies collected), could potentially aid in accounting for any missing or donated merchandise. Based on Abbondandolo's testimony, he did not recall

selling any more than what was deposited into the fundraiser account (\$35). In violation of School District Internal Accounts Manual Chapter 19, Abbondandolo failed to maintain detailed records of inventory and any/all cash that may have been collected. Again, Abbondandolo's written statement that he made multiple attempts to close the forms and was not given any replies or assistance, is not material to the unaccounted/missing inventory.

The allegation that Abbondandolo violated School District Internal Accounts Manual Chapter 19 by not completing the Sales Item Inventory Report form to account for missing inventory, failing to count resale items at the beginning and end of the fundraiser, and failing to maintain secure control over the inventory which resulted in a loss of anticipated revenue of \$555 was **Substantiated**.

ALLEGATION 2

It is alleged that Office Assistant and Head Cheerleading Coach Nyla Williams violated School District Internal Accounts Manual Chapter 19 (page 3) by not maintaining secure control over the inventory resulting in a loss of anticipated revenue of \$149 was Unsubstantiated.

District Internal Accounts Manual Chapter 19 – Fundraising states the following:

If the fundraiser involves the resale of purchased items, the sponsor must:

Count the resale items at the beginning, and end of the fundraiser, and maintain secure control over the inventory.

COMPLAINANT INTERVIEW

On February 25, 2021, OIG Investigations division received a complaint based upon a referral from the Audit Division of the OIG. The Audit Report was received from Audit Supervisor Susy Kay. The audit was performed by Senior Auditor Alonzo Peterson. The auditor verified the accurate count of the merchandise at the time of the audit, and did not have any additional or updated information to provide. The audit findings for the 2019/2020 school year as they relate to the allegations are attached for review (**Exhibit 1**).

SUBJECT INTERVIEW

On March 8, 2021, the OIG conducted a sworn audio-recorded interview with Office Assistant/Head Cheer Coach Nyla Williams at Atlantic Community High School. The following represents actual and paraphrased statements made by "Williams" as it relates to Allegation 2:

Williams is the head coach for the girl's cheerleading team. Williams stated that she opened the Coupon Book fundraiser on January 7, 2020, for the 2019/2020 school year. Williams ordered 100 coupon books (25 coupon books in each box). Per Williams, some of the girls on the cheerleading team later decided that they did not wish to participate in the fundraiser, which, in addition to the COVID-19 pandemic, caused much lower than anticipated sales. "When the auditor came to the school in the fall of 2020, the boxes were in a cheerleading closet (a closet that has cheerleading items). I was not able to get the box when the auditor was there." Williams stated because she could not leave the receptionist desk, she could not get the boxes to be counted by the auditor.

In reviewing the fundraising records from School Cash² with Williams, she stated that 12 coupon books were sold before the pandemic. She also declared she did not give away any of the coupon books. Williams admits that the sales fell short due to the pandemic and there not being enough students participating in the fundraiser. As per Williams, she misplaced a box of coupon books when the auditor was at the school in 2020, which led to the audit finding.

On March 1, 2021, the OIG conducted a site visit at Atlantic High School and did a count of the inventory. At the time of this visit, the total coupon books were 57. Williams declared that she 'misplaced' a box that had not been accounted for during the OIG investigations site visit on March 1, 2021.

Subsequently, the OIG conducted an interview on March 8, 2021. At this time, Williams produced additional coupon books. In addition to the 57 coupon books that were counted on March 1, 2021, 25 more coupon books (from an unopened box) were added for an amended total of 82 coupon books that remain unsold.

The breakdown for the status of the coupon books. **Please see Table 4.**

Table 4: Status of Coupon Book Fundraiser

Description	Amount	Reason
Beginning inventory	100	Coupon books ordered
Remaining inventory	82	Total of remaining inventory*
Should have sold	18	Beginning inventory <i>minus</i> remaining inventory
Sold	12 ³	According to the fundraiser account

* Based on inventory counted on March 8, 2021

Additionally, concerning the missing or unaccounted for six coupon books, Williams explained that she recalls the status of five out of six. According to Williams, "one of the students took two books to sell, and another student took three coupon books." Williams provided the OIG with a list that illustrates her tracking of students that sold coupon books

² SchoolCash is a web-based solution designed to track every dollar flowing through schools. Source: <https://kevgroup.com>:

³ Source: SchoolCash general ledger for Coupon Books Sales Account #4-0870.02.

or returned them without selling any (**Exhibit 6**). Williams' total sales were \$301 at the close of the fundraiser, leaving the account with a net loss of \$324, which was covered by the school's general funds account as per the Internal Accounts Manual (**Exhibit 7**).

CONCLUSION

The OIG reviewed PeopleSoft records to verify the required annual fundraiser training that sponsors are to take each year if they are to sponsor a fundraiser. Williams took the required e-learning Internal Accounts: Fundraising for Teacher/Sponsors as per School District Policy 2.16 for FY 20/21.

The OIG reviewed the Fundraising Application/Recap (Recap) that was closed out and signed by the bookkeeper on May 22, 2020 (**Exhibit 7**). The recap lists the total sales as well as the deficit of \$324 that was paid for by the school's general funds as per the School District Internal Accounts Policy, Chapter 19 (**Exhibit 8**). This coincides with the number of coupon books purchased, sold, or not sold, and ultimately, covered by the school's general funds account.

Based on the subject's testimony, and the OIG (Investigations) conducting a physical count of the inventory (on March 1, 2021, and March 8, 2021), and reviewing SchoolCash, the OIG has determined that the allegation that Williams violated School District Internal Accounts Manual Chapter 19 (page 3) by not maintaining secure control over the inventory, resulting in a loss of anticipated revenue of \$149 was **Unsubstantiated**.

The evidentiary standard used by the School District of Palm Beach County OIG in determining whether the facts and claims asserted in the complaint were proven or disproven is based upon the preponderance of the evidence. Preponderance of the evidence is contrasted with "beyond a reasonable doubt," which is the more severe test required to convict a criminal, and "clear and convincing evidence," a standard describing proof of a matter established to be substantially more likely than not to be true. OIG investigative findings classified as "substantiated" means there was sufficient evidence to justify a reasonable conclusion that the actions occurred and there was a violation of law, policy, rule, or contract to support the allegation. Investigative findings classified as "unfounded" means sufficient evidence to justify a reasonable conclusion that the actions did not occur and there was no violation of law, policy, rule, or contract to substantiate the allegation. Investigative findings classified as "unsubstantiated" means there was insufficient evidence to justify a reasonable conclusion that the actions did or did not occur and a violation of law, policy, rule, or contract to support the allegation could not be proven or disproven.

ATTESTATION

I, the undersigned, do hereby swear, under penalty of perjury, to the best of my personal knowledge, information, and belief, the contents of this report are true and accurate; and I have not knowingly or willfully deprived or allowed another to deprive, the subject of the investigation of any rights contained in Sections 112.532 and 112.533, Florida Statutes. This investigation was conducted pursuant to School District Policy 1.092, Inspector General, and in accordance with applicable Principles and Standards for Offices of Inspectors General as published by the Association of Inspectors General.



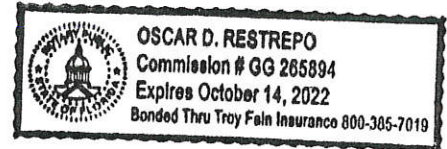
Tanya Lawson, Investigator II

**STATE OF FLORIDA
COUNTY OF PALM BEACH**

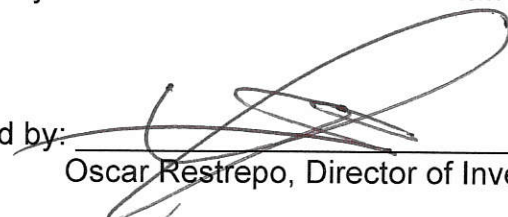
Sworn to (or affirmed) and subscribed before me this 29 day of November 2021, by Tanya Lawson, Investigator II for the School District of Palm Beach County, Office of Inspector General, who is personally known by me.



Signature of Notary Public
 Notary Public or Law Enforcement Officer



This investigation was conducted by Tanya Lawson, supervised and approved by Director of Investigations Oscar Restrepo. The investigation was conducted in accordance with guidance from the Association of Inspectors General handbook and within standards as prescribed by the Commission for Florida Law Enforcement Accreditation.

Supervised by: 

Oscar Restrepo, Director of Investigations Date: 11/29/2021

Approved by: 

Teresa Michael, Inspector General Date: 11/29/21

EXHIBIT LIST

February 25, 2021 Audit Findings provided by OIG Audit Division:	Exhibit 1
April 14, 2021 Sworn written statement provided by Abbondandolo.....	Exhibit 2
April 14, 2021 Purchase Order provided by Abbondandolo.....	Exhibit 3
May 10, 2021 General ledger provided by OIG via SchoolCash	Exhibit 4
April 1-April 5, 2021 Email responses from principal and staff members.....	Exhibit 5
March 8, 2021 Redacted student list provided by Williams.....	Exhibit 6
March 11, 2021 Fundraising Application/Recap provided by Williams	Exhibit 7
March 8, 2021 SchoolCash General Ledger provided by Williams.....	Exhibit 8
November 3, 2021 Response from Attorney Mark Wilensky	Exhibit 9

DISTRIBUTION LIST

Action Official Distribution:

Vicki Evans-Pare, Director of Professional Standards

Information Distribution:

Palm Beach County School Board Members
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OIG File

DRAFT

Activity #: 21-0010-F
 OIG Staff: LAWSON
 Date Rec'd: 2/25/21 Pages: 2
 Rec'd: OIG STAFF
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 1

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser documentation revealed that:

- The *Sales Item Inventory Reports* for the Class of 2020 T-Shirt Sales (Account #3-2020.02) and the Cheerleaders Coupon Book Sales (Account #4-0870.02) were not completed with any of the sales information. Missing information included quantities of items purchased, sold and remaining in inventory, and sales revenues.. Moreover, the principal neither reviewed nor approved the *Reports*.
- The Class of 2020 T-Shirt Sales (Account #3-2020.02) had a total of \$35 in sales revenues deposited into the Internal Funds during July 1, 2019, through June 30, 2020. Based on the school's purchasing records, this fundraiser should have generated a total estimated revenue of \$590. As a result, \$555 (94%) in estimated revenue was unaccounted for.

Item	Quantity					Selling Price	Revenues
	Beginning Inventory	Purchases ⁽¹⁾	Items Given Away	Inventory On Hand ⁽²⁾	Units Sold		
T-Shirts	-	200	-	141	59	\$10	\$590
Total Estimated Revenues							\$590
Total \$ Deposits into Internal Funds							\$35
Estimated Revenues Unaccounted For							\$555

(1) Based on purchasing records during July 1, 2019, through June 30, 2020.

(2) Based on the auditor observation of physical inventory on January 13, 2021.

- The Cheerleaders Coupon Book Sales (Account #4-0870.02) had a total of \$301 in sales revenues deposited into the Internal Funds during February 20 through June 30, 2020. Based on the school's purchasing records, this fundraiser should have generated a total estimated revenue of \$450. As a result, \$149 (33%) in estimated revenue was unaccounted for.

Item	Quantity					Selling Price	Revenues
	Beginning Inventory	Purchases ⁽¹⁾	Items Given Away	Inventory On Hand ⁽²⁾	Units Sold		
Coupon Books	-	50	-	32	18	\$25	\$450
Total Estimated Revenues							\$450
Total \$ Deposits into Internal Funds							\$301
Estimated Revenues Unaccounted For							\$149

(1) Based on purchasing records during July 1, 2019, through June 30, 2020.

(2) Based on the auditor observation of physical inventory on January 13, 2021.

1/2



Activity #: 21-0010-I
OIG Staff: LAWSON
Date Rec'd: 4/14/21 Pages: 19
Rec'd: OIG STAFF, ABBONDANDOLO
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 2

THE SCHOOL DISTRICT OF PALM BEACH COUNTY
OFFICE OF INSPECTOR GENERAL

SWORN WRITTEN STATEMENT-QUESTIONS

RE: Case #21-0010-I

Date: April 14, 2021

Location: Spanish River Community H.S., Boca Raton, FL

1. Name
2. Job title and location
3. Previous location and your length of time there and with the District
4. Please explain the steps you took to begin the fundraiser; the purpose of the fundraiser, the company you ordered the product from, and the quantity
5. Where was your classroom located (room#)
6. Where was the merchandise stored and why.
7. Did you have access to the storage (ability to get to the storage area), and a key?
8. When was the first and last time you saw the merchandise and where did you see them?
9. Can you explain the loss of revenue of \$555



SCHOOL DISTRICT OF PALM BEACH COUNTY
OFFICE OF INSPECTOR GENERAL
SWORN STATEMENT FORM

Case #: 21-0610

Statement of:

Name: Patrick Abbondandolo
Address: 5100 Jog Rd, Boca Raton, FL 33496
Phone No.: (561) 241-2200

I, Patrick Abbondandolo, make the following statement of my own free will and without any threats made against me or promises extended of reward.

- ① Patrick Abbondandolo
- ② Teacher at Spanish River High & Coach at Atlantic High
- ③ Atlantic High School Feb 2016 - May 2020
SDPBC - Feb 2016 - present (4/14/21)
- ④ Aug 2019 - I submitted form 0153 and form 1892 on
08/28/19. I recieved an email back from the bookkeeper on
8/29/19 giving me an OK on the fundraiser. Also on
8/29/19 I received an approval on my 1892 form and
that approval, which was in an email. Along with that
1892 email was a signed PO from my principal okaying
the purchase of ~~200~~²⁰⁰ shirts. This 1892 email went
to both myself and the vendor. ~~At~~^{11/19} We used Three60

4 cont. →

Printing, and their contact was also on that email. The purpose of the fundraiser was to fund senior year activities for the class of 2020.

(add'l note - the 0153 fundraiser approval email had our principal CC'ed on it) - ALL DOCUMENTS MENTIONED IN THIS ANSWER ARE INCLUDED AND ATTACHED IN THE ORDER DISCUSSED.

⑤ My classroom was 5-105.

⑥ Storage closet in 5-109. It was stored in that closet because my room did not have a closet in my room. (for the record - 5-109 only has one closet). - ATTACHED TO THIS STATEMENT IS A NOTE FROM THE TEACHER WHO OCCUPIED ROOM 5-109 and a PHOTO OF WHERE THE SHIRTS WERE LOCATED (as of ~~today~~ ^{the shirts} the last time I was there (May 19 2020) they were still there)

⑦ Yes - I had access to that classroom (5-109) and its closet as I had a master key ^(A key). I had a master key (A key) because of my involvement in sports and campus leadership)

⑧ The first time I saw the shirts was when they were delivered. I know it was September of 2019. I do not recall the ^{exact} date I saw them for the first time. I don't remember the last time I saw them.

⑨ I can't explain the loss of revenue. The close out fundraiser forms were not completed by me. I have emails I am attaching to show I made multiple attempts to close the forms myself and I was not given any replies or assistance in that vain. Neither the bookkeeper or principal replied. I am also attaching forms 0153, 0192, 0157, and an excel spreadsheet to demonstrate what I would normally do to close out an account. The additional attachments are from the Grad Bash activity for the Class of 2020 that I was allowed ~~to~~ to close as it involved 200 refunds due to the cancellation of the event due to COVID.

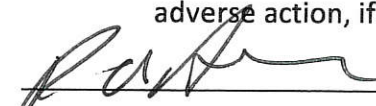
I never completed 0153 for the Class of 2020 shirtsales and so the numbers you have for your audit I can not speak to.

Also, I donated two shirts to two teachers who would help me with class events, Thomas Marcicante and Alex Morii.

Case #: 21-0010

I have read the above statement, initialed errors, and corrected mistakes; and, to the best of my knowledge and belief, it is true and correct.

I give permission to the OIG to use this statement as supporting documentation in an adverse action, if necessary, or by any agency for official purposes.

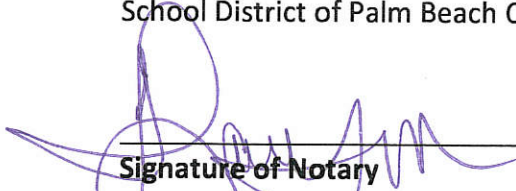

Signature

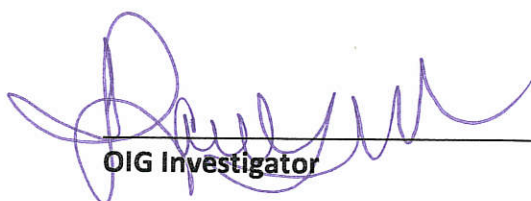
Patrick Abbondandolo
Print Name

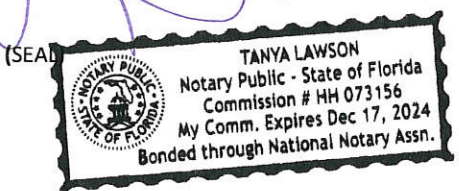
State of Florida Notary

Sworn to (or affirmed) and subscribed before me, this 14th day of April, 2021, by Patrick T. Abbondandolo, who is ___ personally known to me, produced identification or identity verified through employment records with the

School District of Palm Beach County.


Signature of Notary


OIG Investigator





Activity #: 21-0010-I
 OIG Staff: L. HAWSON
 Date Rec'd: 4/14/21 Pages: _____
 Rec'd: Abbondandolo
 THE SCHOOL DISTRICT OF PALM BEACH COUNTY
 ACCOUNTING SERVICES
 Redacted: _____
 Exhibit/Reference #: _____

RECEIVED
 APR 14 2021
 INSPECTOR GENERAL

Fundraising Application/Recap

INSTRUCTIONS: This form must be completed by the activity sponsor, approved by the principal, and submitted to the treasurer for account assignment before any activity is started. The treasurer will file the original Fundraising Application/Recap form and give a copy to the sponsor after assigning a fundraising account to the activity. Upon completion of the activity, the sponsor will obtain any relevant documents and forms from the treasurer as required: beginning inventory/resales/sales data; Master Ticket Seller Report (PBSO 0158), general ledger report, and Transfer Requisition (PBSO 0168). The sponsor will use those documents to complete the ACTUAL SALES column of this form. Attach a Sales Item Inventory Report (PBSO 0182) to this form and submit both completed forms to the treasurer. Sponsors are advised to retain a copy for their records.

School # 0862	School Atlantic Community High School	Sponsor Name Patrick Abbondandolo
Sponsor's Account Name Class of 2020		Primary Account Number 3-2020

A. Type of sale: Resale¹ Admissions² Services or Donated Item

Perform incoming inventory on goods received.

¹ If resale includes the sale of food, sponsor must provide an approved copy of this application to the Healthy School Team Leader.

² All tickets must be pre-printed, pre-numbered, and accounted for on the Ticket Sellers Report (PBSO 0157) and inventoried on the Prenumbered Document Inventory Register (PBSO 0160).

B. Description of activity: Grad Bash 2020

C. Time of day food sold for each day sold: _____

D. Specific use of profit: They will go to the Class of 2020 for class activities. The sales will come close to the costs of the event.

E. Date sales begin: January 20, 2020 Date sales end: March 20, 2020

A. ESTIMATED SALES (APPLICATION)
complete prior to fundraiser

B. ACTUAL SALES (RECAP)
complete after fundraiser is closed

1. Total Sales Basis for estimate 150 students X \$150.00	\$22,500.00	200 Students X \$110 PTA \$140.00 / stud. = \$28,000.00
2. Cost of Sales (must include sales tax) Basis for estimate Park admission - \$82.99 X 150 students = \$12,448.50 Buses - \$2,900 (per bus) X 3 busses = \$8,700.00	\$12,448.50 + \$8,700 = \$21,148.50	NO COST OF SALE * Refunds in the amount of \$140.00 per student were sent back to students due to COVID-19
3. Other Costs Itemize (printing, security, prizes, etc.)		
4. Net Profit (line 1 minus lines 2, 3)		NO PROFIT!
5. Amount Over/Under Estimated Profit (Column B line 4 minus Column A line 4)		
Explanation of line 5		

I am familiar with the fundraising regulations of the school and School District. I accept responsibility for the collections involved.

I have taken the Fundraising training for Teachers/Sponsors this year. Yes No

Jana Smith 11/6/19
Principal Approval Signature Date

Mary Stacy 11/6/19
School Treasurer Signature Date

[Signature]
Sponsor Signature
3-2020.03
Account Number Assigned to This Fundraising Activity

Activity #: 21-0010-I
Recap Verified by Treasurer Signature _____ Date _____



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
ACCOUNTING SERVICES

Fundraising Application/Recap

INSTRUCTIONS: This form must be completed by the activity sponsor, approved by the principal, and submitted to the treasurer for account assignment before any activity is started. The treasurer will file the original Fundraising Application/Recap form and give a copy to the sponsor after assigning a fundraising account to the activity. Upon completion of the activity, the sponsor will obtain any relevant documents and forms from the treasurer as required; beginning inventory/resales/sales data; Master Ticket Seller Report (PBSD 0156), general ledger report, and Transfer Requisition (PBSD 0168). The sponsor will use those documents to complete the ACTUAL SALES column of this form. Attach a Sales Item Inventory Report (PBSD 0182) to this form and submit both completed forms to the treasurer. Sponsors are advised to retain a copy for their records.

School # 0862	School Atlantic Community High School	Sponsor Name Patrick Abbondandolo
Sponsor's Account Name Class of 2020		Primary Account Number 3-2020

A. Type of sale: Resale¹ Admissions² Services or Donated Item

Perform incoming inventory on goods received.

¹ If resale includes the sale of food, sponsor must provide an approved copy of this application to the Healthy School Team Leader.

² All tickets must be pre-printed, pre-numbered, and accounted for on the Ticket Sellers Report (PBSD 0157) and inventoried on the Pre-numbered Document Inventory Register (PBSD 0160).

B. Description of activity: Grad Bash 2020

C. Time of day food sold for each day sold: _____

D. Specific use of profit: They will go to the Class of 2020 for class activities. The sales will come close to the costs of the event.

E. Date sales begin: January 20, 2020 Date sales end: March 20, 2020

	A. ESTIMATED SALES (APPLICATION) complete prior to fundraiser	B. ACTUAL SALES (RECAP) complete after fundraiser is closed
1. Total Sales Basis for estimate 150 students X \$150.00	\$22,500.00	200 Students PTA X \$110 \$140.00 / stud = \$28,000.00
2. Cost of Sales (must include sales tax) Basis for estimate: Park admission - \$82.99 X 150 students = \$12,448.50 Buses - \$2,900 (per bus) X 3 busses = \$8,700.00	\$12,448.50 + \$8,700 = \$21,148.50	
3. Other Costs Itemize (printing, security, prizes, etc.):		
4. Net Profit (line 1 minus lines 2, 3)		
5. Amount Over/Under Estimated Profit (Column B line 4 minus Column A line 4)		
Explanation of line 5		

I am familiar with the fundraising regulations of the school and School District. I accept responsibility for the collections involved.

I have taken the Fundraising training for Teachers/Sponsors this year. Yes No

Principal Approval Signature: Jawa Smith Jr Date: 11/6/19

Sponsor Signature: [Signature]
Account Number Assigned to This Fundraising Activity: 3-2020.03

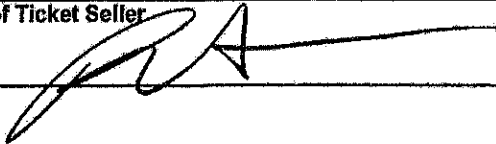
School Treasurer Signature: Mary Stacey Date: 11/6/19

Recap Verified by Treasurer Signature: _____ Date: _____



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
DEPARTMENT OF ACCOUNTING SERVICES

Ticket Seller's Report # 1 of 1

School <u>Atlantic Community High School</u>				
Event			Date <u>1/21/2020 - 3/3/2020</u>	
Ticket Seller Name <u>Patrick Abbondandolo / Alexander Muzii</u>				
Change Fund				
Amount	<u>\$28,000.00</u>		Ticket Seller's Initials	<u>PTA / AM</u>
Tickets Sold and Returned				
Admission Class	Selling Price	Color	First Ticket # Sold	First Unused Ticket #
Student	<u>\$140.00</u>	<u>N/A</u>	<u>No #'s on tickets</u>	<u>N/A</u>
General Admission				
Cash Collections				
Pick Up Time	Amount Collected	Ticket Seller's Initials	Cash Collector's Initials	
1	<u>See attached spreadsheet for ticket buyers, dates, and payment methods.</u>			
2				
3				
4				
5				
6				
Total Collected				
Complimentary Admissions (Optional Tracking)				
Description	Count	Total		
School or District Staff				
Event Workers				
Officials and Press				
Guests and Dignitaries				
Other				
Signature of Ticket Seller 			Date <u>6/9/2020</u>	

9/19

# in Order	Date Purchased	Student Name	Student No.	Payment Form	Bus	Permission	Attendance
1	1/21			Cash			
2	1/21			Check 234			
3	1/21			Cash			
4	1/21			CASH			
5	1/21			Cash			
6	1/21			Cash			
7	1/21			Cash			
8	1/21			Check 180			
9	1/21			Cash			
10	1/22			Cash			
11	1/22			Check 8575			
12	1/22			Check 3819			
13	1/22			Check 3081			
14	1/22			Check 1359			
15	1/22			Check 4932			
16	1/23			Cash			
17	1/23			Cash			
18	1/27			Cash			
19	1/27			Cash			
20	1/27			Cash			
21	1/28			Cash			
22	1/28			Cash			
23	1/28			Check 1436			
24	1/28			Check 342			
25	1/28			Check 1386			
26	1/28			Check 5410			
27	1/28			Check 417			
28	1/28			Check 3897			
29	1/28			Check 257			
30	1/28			Cash			
31	1/29			Cash			
32	1/29			Cash			
33	1/29			Check 1121			
34	1/30			Cash			
35	1/30			Check 688			
36	1/30			Check 618			
37	2/3			Check 6137			
38	2/3			Check 2061			
39	2/3			Check 196			
40	2/3			Cash			
41	2/3			Cash			
42	2/3			Cash			
43	2/3			Check 1158			
44	2/3			Check 334			
45	2/3			Check 5027			
46	2/3			Cash			
47	2/3			Cash			

REDACTED

# in Order	Date Purchased	Student Name	Student No.	Payment Form	Bus	Permission	Attendance
48	2/3			Cash			
49	2/3			Check 203			
50	2/3			Cash			
51	2/3			Cash			
52	2/3			Cash			
53	2/3			Cash			
54	2/3			Cash			
55	2/3			Cash			
56	2/3			Check 374			
57	2/3			Cash			
58	2/3			Cash			
59	2/3			Cash			
60	2/3			Cash			
61	2/4			Cash			
62	2/4			Check 1342			
63	2/4			Cash			
64	2/4			Cash			
65	2/4			Cash			
66	2/4			Cash			
67	2/4			Cash			
68	2/4			Check 657			
69	2/4			Cash			
70	2/4			Cash			

71	2/4	Cash			
72	2/4	Check 2493			
73	2/4	Check 416			
74	2/4	Check 1106			
75	2/4	Check 3083			
76	2/4	Check 1892			
77	2/4	Check 1210			
78	2/4	Cash			
79	2/4	Check 649			
80	2/4	Check 2819			
81	2/4	Check 419			
82	2/4	Cash			
83	2/4	Check 97			
84	2/4	Cash			
85	2/4	Check 1037			
86	2/4	Check 694			
87	2/4	Cash			
88	2/4	Check 365			
89	2/4	Check 3328			
90	2/4	Cash			
91	2/4	Check 1596			
92	2/4	Cash			
93	2/4	Check 1590			
94	2/4	Check 6919			

REDACTED

# In Order	Date Purchased	Student Name	Student No.	Payment Form	Bus	Permission	Attendance
95	2/5			Check 1510			
96	2/5			Cash			
97	2/5			GCAMPO			
98	2/5			Cash			
99	2/5			Check 3430			
100	2/5			Check 2371			
101	2/5			Cash			
102	2/5			Check 1843			
103	2/5			Cash			
104	2/5			Cash			
105	2/5			Check 2011			
106	2/5			Cash			
107	2/5			Check 0097			
108	2/6			Check 3622			
109	2/6			Cash			
110	2/6			Cash			
111	2/6			Cash			
112	2/6			Cash			
113	2/6			Cash			
114	2/6			Cash	Needs \$10 back		
115	2/8			Check 3121			
116	2/6			Check 1412			
117	2/6			Cash			
118	2/7			Cash			
119	2/7			Check 1073			
120	2/7			Cash			
121	2/7			Check 97			
122	2/7			Cash			
123	2/7			Cash			
124	2/7			Cash			
125	2/7			Cash			
126	2/7			Cash			
127	2/7			Cash			
128	2/7			Cash			
129	2/7			Cash			
130	2/7			Cash			
131	2/7			Cash			
132	2/7			Cash			
133	2/7			Check 1193			
134	2/7			Cash			
135	2/7			Cash			
136	2/7			Cash			
137	2/7			Cash			
138	2/7			Cash			
139	2/7			Cash			
140	2/7			Cash			

*provided receipt showing obligation paid

12/19

# in Order	Date Purchased	Student Name	Student No.	Payment Form	Bus	Permission	Attendance
141	2/17			ck121			
142	2/17			Cash			
143	2/17			Cash			
144	2/17			Cash			
145	2/17			Cash			
146	2/17			ck1769			
147	2/17			ck2124			
148	2/17			ck3041			
149	2/17			Cash			
150	2/17			ck3749			
151	2/17			Cash			
152	2/17			Cash			
153	2/17			Cash			
154	2/17			Cash			
155	2/17			Cash			
156	2/17			Cash			
157	2/17			Cash			
158	2/17			Cash			
159	2/17			ck3145			
160	2/10			Cash			
161	2/10			Cash			
162	2/10			Cash			
163	3/3			Cash			
164	2/10			Cash			
165	2/10			Cash			
166	2/10			Cash			
167	2/10			Cash			
168	2/10			ck5586			
169	2/10			ck5895			
170	2/11			107(2/11)			
171	2/11			Cash			
172	2/11			Sped \$100			
173	2/11			Cash			
174	2/11			Cash			
175	2/11			Cash			
176	2/11			Cash			
177	2/11			Cash			
178	2/11			ck1687	Shared \$20 Refund with KC		
179	2/11			ck327			
180	2/11			ck113	Shared \$20 refund with AA		
181	2/11			ck1656			
182	2/11			Cash			
183	2/11			Cash	Owed \$10		
184	2/11			Cash			
185	2/11			Cash			
186	2/11			Cash			
187	2/11			ck10001			
188	2/11			Cash			
189	2/11			ck3696			
190	2/11			Cash			
191	2/11			ck495			
192	2/11			Cash			
193	2/12			Cash			
194	2/12			ck1127			
195	2/26			Cash			
196	3/3			Cash			
197	2/10			Cash			
198	2/10			Cash			
199	2/10			Cash			
200	2/10			Cash			

REDACTED

END	END	END	END	END
-----	-----	-----	-----	-----

#	Date	Wait List	CK#	Notes
6	2/19		CK#	ADDED 2/24-163
10	2/26		CK#	ADDED 2/27-195
5	2/11		CK#	ADDED 2/27-186
11	2/26		CK#	
1	2/13		CK#	navie1980@gmail.com
12	2/26		CK#	
13	3/2		CK#	

2	2113
4	2114
7	2124
8	2125
9	2126
14	315
15	311
16	311
17	311

2	2114
---	------

Disc/Ob/Comm Svc	
Obligation	
Obligation	
Obligation	
Obligation	
Obligation	
Obligation	
Community Service	
Obligation	

OK	CHOSE TO DECLINE
----	------------------

REDACTED



Patrick Abbondandolo <patrick.abbondandolo@palmbeachschools.org>

Grad Bash Close Out

Patrick Abbondandolo <patrick.abbondandolo@palmbeachschools.org>

Sat, Jun 6, 2020 at 6:07 PM

To: Mary Stacey <mary.stacey@palmbeachschools.org>

Cc: Mary Stacey <mary.stacey@palmbeachschools.org>, Tara Dellegrotti <tara.dellegrotti@palmbeachschools.org>

I turned in all my MCRs to Mr. Dixon during senior checkout. Can you send me the account summary and fundraiser forms for the t-shirt sales? I can figure out the amount of shirts that went unsold remotely - because any that we DID sell I can just subtract from the starting amount. They are in the closet in 5-109 and I left them there organized by size. When I get that from you I will print that out and send that back to you. I will have access to a printer again on Tuesday evening and if you can get me those forms before then, I will print and turn them back in to you by early Tuesday evening.

[Quoted text hidden]

15/19



Patrick Abbondandolo <patrick.abbondandolo@palmbeachschools.org>

Grad Bash Close Out

Mary Stacey <mary.stacey@palmbeachschools.org>

Tue, Jun 9, 2020 at 11:49 AM

To: Patrick Abbondandolo <patrick.abbondandolo@palmbeachschools.org>

Cc: Mary Stacey <mary.stacey@palmbeachschools.org>, Tara Dellegrotti <tara.dellegrotti@palmbeachschools.org>

Good morning Coach Abby,

I am trying to close out all of my fundraisers this week since I will be taking my vacation starting June 21, 2020. Please try and complete the fundraiser closeout by the end of this week. Remember schools are closed on Friday.

Thank you for your cooperation

[Quoted text hidden]

16/19



Patrick Abbondandolo <patrick.abbondandolo@palmbeachschools.org>

Grad Bash Close Out

Patrick Abbondandolo <patrick.abbondandolo@palmbeachschools.org>

Tue, Jun 9, 2020 at 5:54 PM

To: Mary Stacey <mary.stacey@palmbeachschools.org>

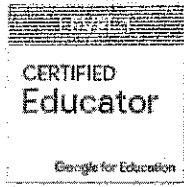
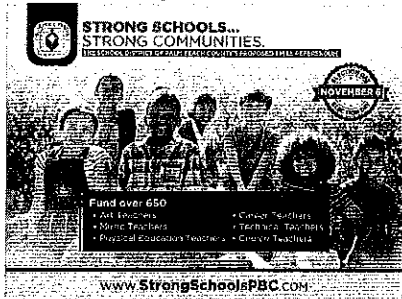
Cc: Mary Stacey <mary.stacey@palmbeachschools.org>, Tara Dellegrotti <tara.dellegrotti@palmbeachschools.org>

I am working on these now. I only have a printer on a sporadic basis and tonight I do. I can again get a printer Thursday night.

Do you have the 0153 form for this fundraiser? I can not find the 0153 form for this fundraiser.

[Quoted text hidden]

[Quoted text hidden]



17/19

To whom it may concern,

My name is Thomas Marciante and I had a professional working relationship with Patrick Abbondandolo. We both worked in the same Department which is Social Sciences and had a good working relationship. Mr. Abbondandolo asked to put senior year shirts in my closet because he had no storage in his classroom. The door was kept locked unless the microwave or refrigerator was being used and when they were being used the storage closet was monitored.

Sincerely,

Thomas M. Marciante
Thomas Marciante

RECEIVED
APR 14 2021

INSPECTOR GENERAL

Activity #: 21-0010-F
OIG Staff: Lawson
Date Rec'd: _____ Pages: _____
Rec'd: by Abbondandolo
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 2

18/19



19/19



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Internal Accounts Purchase Order

Activity #: 21-0010-T
 OIG Staff: LAWSON
 Date Rec'd: 4/14/21 Pages: 1
 Rec'd: ABBONDANDOLO

INTERNAL ACCOUNTS PURCHASE ORDER NO.	DATE
IA <u>09</u>	<u>8/28/19</u>
Redacted: <u>Yes</u> <input type="checkbox"/> <u>No</u> <input checked="" type="checkbox"/>	TBD
SCHOOL Exhibit/Reference #	SCH. NO.
<u>Atlantic High School</u>	<u>3</u>
PAGE NUMBER	
<u>1</u> of <u>1</u>	

Internal Accounts (IA) purchase order number must appear on all invoices, packing lists and packages.
 Tax exempt number: 85-8013897253C-1

VENDOR	SHIP TO AND BILL TO
Three60 Printing P.O. Box 8142, Fort Lauderdale FL 33310 Contact: David Guise Email: david@teamk-12.com	Atlantic Community High School 2455 W. Atlantic Avenue Delray Beach FL 33445 Attn: Patrick Abbondandolo

ITEM NO.	QTY.	ITEM CODE	DESCRIPTION (and price quote if applicable)	PRICE	TOTAL
	50	Gildan Heavy Cotton	SMALL - Color: White	\$4.49	\$224.50
	50	Gildan Heavy Cotton	MEDIUM - Color: White	\$4.49	\$224.50
	50	Gildan Heavy Cotton	LARGE - Color: White	\$4.49	\$224.50
	20	Gildan Heavy Cotton	XLARGE - Color: White	\$4.49	\$89.80
	15	Gildan Heavy Cotton	2X - Color: White	\$6.49	\$97.35
	5	Gildan Heavy Cotton	3X - Color: White	\$6.49	\$32.45
	10	Gildan Heavy Cotton	LARGE - Color: White	\$4.49	\$44.90
					\$0.00
	1	Art Charge	New Design - UNO	\$39.00	\$39.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00

These funds are or will be available to be spent for the above purchases.

ACCOUNT NUMBER	ACCOUNT NUMBER	ACCOUNT NUMBER
AMOUNT ALLOCATED	AMOUNT ALLOCATED	AMOUNT ALLOCATED

SUB-TOTAL	\$977.00
DISCOUNT	
SALES TAX	
ESTIMATED SHIPPING & HANDLING	
TOTAL	\$977.00

[Signature]
 SIGNATURE OF TEACHER / SPONSOR REQUESTER
 DATE 8/28/19

[Signature]
 SIGNATURE OF PRINCIPAL
 DATE 8/29/19

PURCHASING DEPARTMENT ONLY	
Bid Reference	_____
SIGNATURE APPROVING PURCHASING AGENT	_____
DATE	_____

Customized Transaction Report

Atlantic High
Activity Funds-Area 1
Wells Fargo

2019-2020

<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>
10/02/2019	Check 18017	Class of 2020 - T-shirt Sales 3-2020.02	Three60 Printing, LLC T-Shirts being sold by the class of 2020 Inv# 1845	\$977.00	\$0.00	\$977.00	10/31/2019
10/07/2019	Deposit 1360	Class of 2020 - T-shirt Sales 3-2020.02	Shirt Sales for a Class Fundraiser	\$0.00	\$25.00	\$3,145.30	10/31/2019
02/04/2020	Deposit 1405	Class of 2020 - T-shirt Sales 3-2020.02	Senior T-Shirts	\$0.00	\$10.00	\$6,138.00	02/29/2020
06/10/2020	Transfer 1559	Class of 2020 - T-shirt Sales 3-2020.02	close out fundraiser	\$0.00	\$942.00	\$942.00	
Grand Total:				\$977.00	\$977.00	Balance:	\$0.00

Activity #: 21-0010-I
 OIG Staff: Lawson
 Date Rec'd: 5/10/21 Pages: 7
 Rec'd: OIG STAFF
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 4



TANYA Lawson <tanya.lawson@palmbeachschools.org>

Activity #: 21-0010-I
OIG Staff: T. Lawson
Date Rec'd: 4/1/21-4/2/21 Pages: 12
Rec'd: OIG STAFF
Redacted: Yes No N/A Thu, Apr 1, 2021 at 9:40 AM
Exhibit/Reference #: 5

Senior Class of 2020 T-Shirts

3 messages

TANYA Lawson <tanya.lawson@palmbeachschools.org>
To: Tara Dellegrotti <tara.dellegrotti@palmbeachschools.org>

Pursuant to School District Policy 1.092 (e), the OIG is requesting your assistance in answering a few questions related to an active investigation that the OIG is handling.

Please answer the following question(s):

For school year 19/20, did you go into Mr. Marciante classroom #5-109 to remove, relocate or donate any of the senior class of 2020 t-shirts from the storage closet? If so, how many and what date?

Yes _____

No _____

Thanking you in advance for your assistance.

Tanya M. Lawson, Investigator, CIGI, CFE
Office of Inspector General
561-434-8511, PX 48511

Tara Dellegrotti <tara.dellegrotti@palmbeachschools.org>
To: tanya.lawson@palmbeachschools.org

Thu, Apr 1, 2021 at 9:41 AM

Your message

To: Tara Dellegrotti
Subject: Senior Class of 2020 T-Shirts
Sent: 4/1/21, 9:40:58 AM EDT

was read on 4/1/21, 9:41:50 AM EDT

Tara Dellegrotti <tara.dellegrotti@palmbeachschools.org>
To: TANYA Lawson <tanya.lawson@palmbeachschools.org>

Thu, Apr 1, 2021 at 9:41 AM

NO

Mrs. Tara Dellegrotti-Ocampo
Principal
Atlantic Community High School
(561) 243-1502

1/12



TANYA Lawson <tanya.lawson@palmbeachschools.org>

Senior Class of 2020 T-Shirts

2 messages

TANYA Lawson <tanya.lawson@palmbeachschools.org>
To: **Jamael Stewart** <jamael.stewart@palmbeachschools.org>

Thu, Apr 1, 2021 at 9:50 AM

Pursuant to School District Policy 1.092 (e), the OIG is requesting your assistance in answering a few questions related to an active investigation that the OIG is handling.

Please answer the following question(s):

For school year 19/20, did you go into Mr. Marciante classroom #5-109 to remove, relocate or donate any of the senior class of 2020 t-shirts from the storage closet? If so, how many and what date?

Yes _____

No _____

Thanking you in advance for your assistance.

Tanya M. Lawson, Investigator, CIGI, CFE
Office of Inspector General
561-434-8511, PX 48511

Jamael Stewart <jamael.stewart@palmbeachschools.org>
To: TANYA Lawson <tanya.lawson@palmbeachschools.org>

Thu, Apr 1, 2021 at 10:20 AM

On Thu, Apr 1, 2021 at 9:51 AM TANYA Lawson <tanya.lawson@palmbeachschools.org> wrote:

Pursuant to School District Policy 1.092 (e), the OIG is requesting your assistance in answering a few questions related to an active investigation that the OIG is handling.

Please answer the following question(s):

For school year 19/20, did you go into Mr. Marciante classroom #5-109 to remove, relocate or donate any of the senior class of 2020 t-shirts from the storage closet? If so, how many and what date?

Yes _____

No **no** _____

Thanking you in advance for your assistance.

[Quoted text hidden]

Jamael Stewart
Head Football Coach
561.914.4266

2/12



TANYA Lawson <tanya.lawson@palmbeachschools.org>

Senior Class of 2020 T-Shirts

3 messages

TANYA Lawson <tanya.lawson@palmbeachschools.org>
To: Jerry Fogarty <jerry.fogarty@palmbeachschools.org>

Thu, Apr 1, 2021 at 9:46 AM

Pursuant to School District Policy 1.092 (e), the OIG is requesting your assistance in answering a few questions related to an active investigation that the OIG is handling.

Please answer the following question(s):

For school year 19/20, did you go into Mr. Marciante classroom #5-109 to remove, relocate or donate any of the senior class of 2020 t-shirts from the storage closet? If so, how many and what date?

Yes _____

No _____

Thanking you in advance for your assistance.

Tanya M. Lawson, Investigator, CIGI, CFE
Office of Inspector General
561-434-8511, PX 48511

Jerry Fogarty <jerry.fogarty@palmbeachschools.org>
To: TANYA Lawson <tanya.lawson@palmbeachschools.org>

Thu, Apr 1, 2021 at 10:26 AM

No, I did not.

[Quoted text hidden]

--

Jerry Fogarty

*Asst. Principal & Comm. School Dir.
Atlantic Community High School
561-266-0916*



"An ounce of prevention is worth a pound of cure....."

STRONG SCHOOLS... STRONG COMMUNITIES.
THE SCHOOL DISTRICT OF PALM BEACH COUNTY'S PROPOSED BILLS REFERENDUM

Fund teacher retention supplements to address salary compression concerns, allowing teachers to earn adequate income without leaving the classroom or profession.

SECTION 02
NOVEMBER 03
SECTION 01

www.StrongSchoolsPBC.com

3/12



TANYA Lawson <tanya.lawson@palmbeachschools.org>

Senior Class of 2020 T-Shirts

3 messages

TANYA Lawson <tanya.lawson@palmbeachschools.org>

Thu, Apr 1, 2021 at 9:46 AM

To: "Chelsea Williams (Atlantic HS)" <chelsea.l.williams@palmbeachschools.org>

Pursuant to School District Policy 1.092 (e), the OIG is requesting your assistance in answering a few questions related to an active investigation that the OIG is handling.

Please answer the following question(s):

For school year 19/20, did you go into Mr. Marciante classroom #5-109 to remove, relocate or donate any of the senior class of 2020 t-shirts from the storage closet? If so, how many and what date?

Yes _____

No _____

Thanking you in advance for your assistance.

Tanya M. Lawson, Investigator, CIGI, CFE
Office of Inspector General
561-434-8511, PX 48511

Chelsea Williams (Atlantic HS) <chelsea.l.williams@palmbeachschools.org>


Thu, Apr 1, 2021 at 9:48 AM

To: TANYA Lawson <tanya.lawson@palmbeachschools.org>

No, I did not.

[Quoted text hidden]

--

Chelsea Williams, Ed. S.
Assistant Principal
Atlantic Community High School
561-279-1727 or PX 21727
 Atlantic Community High School

Chelsea Williams (Atlantic HS) <chelsea.l.williams@palmbeachschools.org>

Thu, Apr 1, 2021 at 9:49 AM

To: tanya.lawson@palmbeachschools.org

Your message

To: Chelsea Williams (Atlantic HS)
Subject: Senior Class of 2020 T-Shirts
Sent: 4/1/21, 9:46:16 AM EDT

was read on 4/1/21, 9:49:07 AM EDT

4/12



TANYA Lawson <tanya.lawson@palmbeachschools.org>

Senior Class of 2020 T-Shirts

2 messages

TANYA Lawson <tanya.lawson@palmbeachschools.org>

Thu, Apr 1, 2021 at 9:44 AM

To: Patrick George <patrick.george@palmbeachschools.org>

Pursuant to School District Policy 1.092 (e), the OIG is requesting your assistance in answering a few questions related to an active investigation that the OIG is handling.

Please answer the following question(s):

For school year 19/20, did you go into Mr. Marciante classroom #5-109 to remove, relocate or donate any of the senior class of 2020 t-shirts from the storage closet? If so, how many and what date?

Yes _____

No _____

Thanking you in advance for your assistance.

Tanya M. Lawson, Investigator, CIGI, CFE
Office of Inspector General
561-434-8511, PX 48511

Patrick George <patrick.george@palmbeachschools.org>

Thu, Apr 1, 2021 at 10:34 AM

To: TANYA Lawson <tanya.lawson@palmbeachschools.org>

No.

Sent from my iPhone

On Apr 1, 2021, at 9:45 AM, TANYA Lawson <tanya.lawson@palmbeachschools.org> wrote:

[Quoted text hidden]

5/12



TANYA Lawson <tanya.lawson@palmbeachschools.org>

Senior Class of 2020 T-Shirts

3 messages

TANYA Lawson <tanya.lawson@palmbeachschools.org>
 To: **Robert Slydell** <robert.slydell@palmbeachschools.org>

Thu, Apr 1, 2021 at 9:43 AM

Pursuant to School District Policy 1.092 (e), the OIG is requesting your assistance in answering a few questions related to an active investigation that the OIG is handling.

Please answer the following question(s):

For school year 19/20, did you go into Mr. Marciante classroom #5-109 to remove, relocate or donate any of the senior class of 2020 t-shirts from the storage closet? If so, how many and what date?

Yes _____

No _____

Thanking you in advance for your assistance.

Tanya M. Lawson, Investigator, CIGI, CFE
 Office of Inspector General
 561-434-8511, PX 48511

Robert Slydell <robert.slydell@palmbeachschools.org>
 To: tanya.lawson@palmbeachschools.org

Thu, Apr 1, 2021 at 10:26 AM

Your message

To: Robert Slydell
 Subject: Senior Class of 2020 T-Shirts
 Sent: 4/1/21, 9:43:35 AM EDT

was read on 4/1/21, 10:26:03 AM EDT

Robert Slydell <robert.slydell@palmbeachschools.org>
 To: TANYA Lawson <tanya.lawson@palmbeachschools.org>

Thu, Apr 1, 2021 at 10:25 AM

No, I did not.

[Quoted text hidden]

Robert J. Slydell
 Assistant Principal
 Atlantic High School
 (561)266-0915 px 20915



6/12



TANYA Lawson <tanya.lawson@palmbeachschools.org>

Senior Class of 2020 T-Shirts

3 messages

TANYA Lawson <tanya.lawson@palmbeachschools.org>
 To: **Marissa Kotouch** <marissa.kotouch@palmbeachschools.org>

Thu, Apr 1, 2021 at 9:43 AM

Pursuant to School District Policy 1.092 (e), the OIG is requesting your assistance in answering a few questions related to an active investigation that the OIG is handling.

Please answer the following question(s):

For school year 19/20, did you go into Mr. Marciante classroom #5-109 to remove, relocate or donate any of the senior class of 2020 t-shirts from the storage closet? If so, how many and what date?

Yes _____

No _____

Thanking you in advance for your assistance.

Tanya M. Lawson, Investigator, CIGI, CFE
 Office of Inspector General
 561-434-8511, PX 48511

Marissa Kotouch <marissa.kotouch@palmbeachschools.org>
 To: TANYA Lawson <tanya.lawson@palmbeachschools.org>

Thu, Apr 1, 2021 at 10:33 AM

No.

Marissa Kotouch
 Assistant Principal
 Atlantic Community High School
 (561) 266-0988



[Quoted text hidden]

Marissa Kotouch <marissa.kotouch@palmbeachschools.org>
 To: tanya.lawson@palmbeachschools.org

Thu, Apr 1, 2021 at 10:33 AM

Your message

To: Marissa Kotouch
 Subject: Senior Class of 2020 T-Shirts
 Sent: 4/1/21, 9:43:05 AM EDT

was read on 4/1/21, 10:33:33 AM EDT

7/12



TANYA Lawson <tanya.lawson@palmbeachschools.org>

Senior Class of 2020 T-Shirts

2 messages

TANYA Lawson <tanya.lawson@palmbeachschools.org>
 To: Anna Bell <anna.bell@palmbeachschools.org>

Thu, Apr 1, 2021 at 9:41 AM

Pursuant to School District Policy 1.092 (e), the OIG is requesting your assistance in answering a few questions related to an active investigation that the OIG is handling.

Please answer the following question(s):

For school year 19/20, did you go into Mr. Marciante classroom #5-109 to remove, relocate or donate any of the senior class of 2020 t-shirts from the storage closet? If so, how many and what date?

Yes ___

No ___

Thanking you in advance for your assistance.

Tanya M. Lawson, Investigator, CIGI, CFE
 Office of Inspector General
 561-434-8511, PX 48511

Anna Bell <anna.bell@palmbeachschools.org>
 To: TANYA Lawson <tanya.lawson@palmbeachschools.org>

Thu, Apr 1, 2021 at 9:45 AM

No x

--

Thank you.
 Anna Bell
 Principal's Secretary

Atlantic Community High School
 2455 West Atlantic Avenue
 Delray Beach, FL 33445
 Direct (561) 243-1502
 Fax (561) 243-1532
 Main (561) 243-1500
 Anna.Bell@palmbeachschools.org

[Quoted text hidden]

--

Thank you.
 Anna Bell
 Principal's Secretary

Atlantic Community High School
 2455 West Atlantic Avenue
 Delray Beach, FL 33445
 Direct (561) 243-1502

8/12



TANYA Lawson <tanya.lawson@palmbeachschools.org>

Senior Class of 2020 T-Shirts

2 messages

TANYA Lawson <tanya.lawson@palmbeachschools.org>
To: Marc Dixon <marc.dixon@palmbeachschools.org>

Thu, Apr 1, 2021 at 9:45 AM

Pursuant to School District Policy 1.092 (e), the OIG is requesting your assistance in answering a few questions related to an active investigation that the OIG is handling.

Please answer the following question(s):

For school year 19/20, did you go into Mr. Marciante classroom #5-109 to remove, relocate or donate any of the senior class of 2020 t-shirts from the storage closet? If so, how many and what date?

Yes _____

No _____

Thanking you in advance for your assistance.

Tanya M. Lawson, Investigator, CIGI, CFE
Office of Inspector General
561-434-8511, PX 48511

Marc Dixon <marc.dixon@palmbeachschools.org>
To: TANYA Lawson <tanya.lawson@palmbeachschools.org>

Thu, Apr 1, 2021 at 2:31 PM

No
[Quoted text hidden]

9/12



TANYA Lawson <tanya.lawson@palmbeachschools.org>

Senior Class of 2020 T-Shirts

3 messages

TANYA Lawson <tanya.lawson@palmbeachschools.org>
To: Gregory Ross <gregory.ross@palmbeachschools.org>

Thu, Apr 1, 2021 at 9:49 AM

Pursuant to School District Policy 1.092 (e), the OIG is requesting your assistance in answering a few questions related to an active investigation that the OIG is handling.

Please answer the following question(s):

For school year 19/20, did you go into Mr. Marciante classroom #5-109 to remove, relocate or donate any of the senior class of 2020 t-shirts from the storage closet? If so, how many and what date?

Yes _____

No _____

Thanking you in advance for your assistance.

Tanya M. Lawson, Investigator, CIGI, CFE
Office of Inspector General
561-434-8511, PX 48511

Gregory Ross <gregory.ross@palmbeachschools.org>
To: TANYA Lawson <tanya.lawson@palmbeachschools.org>

Thu, Apr 1, 2021 at 3:02 PM

No, I did not.
[Quoted text hidden]

TANYA Lawson <tanya.lawson@palmbeachschools.org>
To: Gregory Ross <gregory.ross@palmbeachschools.org>

Fri, Apr 2, 2021 at 8:57 AM

Thank you!
Tanya M. Lawson, Investigator, CIGI, CFE
Office of Inspector General
561-434-8511, PX 48511

[Quoted text hidden]



TANYA Lawson <tanya.lawson@palmbeachschools.org>

Senior Class of 2020 T-Shirts

3 messages

TANYA Lawson <tanya.lawson@palmbeachschools.org>
To: Corey Clawson <corey.clawson@palmbeachschools.org>

Thu, Apr 1, 2021 at 9:44 AM

Pursuant to School District Policy 1.092 (e), the OIG is requesting your assistance in answering a few questions related to an active investigation that the OIG is handling.

Please answer the following question(s):

For school year 19/20, did you go into Mr. Marciante classroom #5-109 to remove, relocate or donate any of the senior class of 2020 t-shirts from the storage closet? If so, how many and what date?

Yes _____

No _____

Thanking you in advance for your assistance.

Tanya M. Lawson, Investigator, CIGI, CFE
Office of Inspector General
561-434-8511, PX 48511

Corey Clawson <corey.clawson@palmbeachschools.org>
To: tanya.lawson@palmbeachschools.org

Mon, Apr 5, 2021 at 11:46 AM

Your message

To: Corey Clawson
Subject: Senior Class of 2020 T-Shirts
Sent: 4/1/21, 9:44:03 AM EDT

was read on 4/5/21, 11:46:32 AM EDT

Corey Clawson <corey.clawson@palmbeachschools.org>
To: TANYA Lawson <tanya.lawson@palmbeachschools.org>

Mon, Apr 5, 2021 at 11:46 AM

No
[Quoted text hidden]



Corey Clawson
IB DP Coordinator/IB
Assistant Principal
Atlantic Community High School 2455
W. Atlantic Ave.
Delray Beach, FL 33445

(561) 243-1531
 corey.clawson@palmbeachschools.org
 https://ahs.palmbeachschools.org/

11/12



TANYA Lawson <tanya.lawson@palmbeachschools.org>

Senior Class of 2020 T-Shirts

4 messages

TANYA Lawson <tanya.lawson@palmbeachschools.org>
To: Quentin Nesbitt <quentin.nesbitt@palmbeachschools.org>

Thu, Apr 1, 2021 at 9:49 AM

Pursuant to School District Policy 1.092 (e), the OIG is requesting your assistance in answering a few questions related to an active investigation that the OIG is handling.

Please answer the following question(s):

For school year 19/20, did you go into Mr. Marciante classroom #5-109 to remove, relocate or donate any of the senior class of 2020 t-shirts from the storage closet? If so, how many and what date?

Yes _____

No _____

Thanking you in advance for your assistance.

Tanya M. Lawson, Investigator, CIGI, CFE
Office of Inspector General
561-434-8511, PX 48511

Quentin Nesbitt <quentin.nesbitt@palmbeachschools.org>
To: TANYA Lawson <tanya.lawson@palmbeachschools.org>

Thu, Apr 1, 2021 at 3:00 PM

No, I did not.
[Quoted text hidden]

Quentin Nesbitt <quentin.nesbitt@palmbeachschools.org>
To: tanya.lawson@palmbeachschools.org

Thu, Apr 1, 2021 at 3:01 PM

Your message

To: Quentin Nesbitt
Subject: Senior Class of 2020 T-Shirts
Sent: 4/1/21, 9:49:49 AM EDT

was read on 4/1/21, 3:01:23 PM EDT

TANYA Lawson <tanya.lawson@palmbeachschools.org>
To: Quentin Nesbitt <quentin.nesbitt@palmbeachschools.org>

Fri, Apr 2, 2021 at 8:58 AM

Thank you!
Tanya M. Lawson, Investigator, CIGI, CFE
Office of Inspector General
561-434-8511, PX 48511

[Quoted text hidden]

12/12

Activity #: 21-0010-F
 OIG Staff: K. Hudson
 Date Rec'd: 5/8/21 Pages: 1
 Rec'd: WILLIAMS, J.
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 6

REDACTED

Varsity	Books	Turned in Money or Coupon Books	
	4	3	\$ 25.00
	4	\$26 & 3	\$ 26.00
	5	5 Books	
	1	1 Book	
	4	4 Books	
	4	4 Books	
	1	\$20	\$ 25.00
	4	\$75 & 1 Book	\$ 75.00
	6	\$100 & 2 Books	\$ 100.00
	4	3	\$ 25.00
	4	\$25 & 3 Books	\$ 25.00
	4	\$50 & 2 books	\$ 50.00
	45	#NAME?	\$ 301.00



Activity #: 21-0010-F
 Staff: Lawton

THE SCHOOL DISTRICT OF PALM BEACH COUNTY
 ACCOUNTING SERVICES

Rec'd: 2/11/21
 Rec'd: Nyla Williams
 Fundraising Application/Recap

301⁰⁸
 3/11/21 rec'd by Nyla Williams

INSTRUCTIONS: This form must be completed by the activity sponsor, approved by the principal, and submitted to the treasurer for account assignment before any activity is started. The treasurer will file the original Fundraising Application/Recap form and give a copy to the sponsor after assigning a fundraising account to the activity. Upon completion of the activity, the sponsor will obtain any relevant documents and forms from the treasurer as required: beginning inventory/resales/sales data, Master Ticket Seller Report (PBSD 0158), general ledger report, and Transfer Requisition (PBSD 0168). The sponsor will use those documents to complete the ACTUAL SALES column of this form. Attach a Sales Item Inventory Report (PBSD 0182) to this form and submit both completed forms to the treasurer. Sponsors are advised to retain a copy for their records.

School # 0862	School Atlantic High School	Sponsor Name Nyla Williams
Sponsor's Account Name Cheerleading		Primary Account Number 4-0870.00

A. Type of sale: Resale¹ Admissions² Services or Donated Item

Perform incoming inventory on goods received.

¹ If resale includes the sale of food, sponsor must provide an approved copy of this application to the Healthy School Team Leader.

² All tickets must be pre-printed, pre-numbered, and accounted for on the Ticket Sellers Report (PBSD 0157) and inventoried on the Pre-numbered Document Inventory Register (PBSD 0160).

B. Description of activity: Coupon Book

C. Time of day food sold for each day sold: During & After School

D. Specific use of profit: Banquet

E. Date sales begin: 1/7/2020 Date sales end: 5/31/2020

DEC 10 2019

Activity #: 21-0010-F
 DIG Staff: Lawton
 Date Rec'd: 3/11/21
 Rec'd: Nyla Williams
 Exhibit Reference #: N/A
 Rec'd: TBC

A. ESTIMATED SALES (APPLICATION) complete prior to fundraiser
 B. ACTUAL SALES (RECAP) complete after fundraiser is closed

1. Total Sales Basis for estimate	2,000	\$301.00
2. Cost of Sales (must include sales tax) Basis for estimate:	0	0
3. Other Costs Itemize (printing, security, prizes, etc.):	1,000	\$625.00
4. Net Profit (line 1 minus lines 2, 3)	1,000	\$-324

5. Amount Over/Under Estimated Profit (Column B line 4 minus Column A line 4) Under

Explanation of line 5 Fundraiser sold less than what was owed to Company.

I am familiar with the fundraising regulations of the school and School District. I accept responsibility for the collections involved.

I have taken the Fundraising training for Teachers/Sponsors this year. Yes No
 Sponsor Signature: Nyla Williams

Principal Approval Signature: Jarvis Date: 12/10/19 Account Number Assigned to This Fundraising Activity: 4-0870.00

School Treasurer Signature: [Signature] Date: 12/18/2019 Recap Verified by Treasurer Signature: Mary Stacy Date: 5/22/20

Customized Transaction Report

2019-2020

<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>
02/24/2020	Deposit 1416	Cheerleaders-Coupon Books 4-0870.02	Fundraiser	\$0.00	\$150.00	\$2,697.12	02/29/2020
02/24/2020	Deposit 1416	Cheerleaders-Coupon Books 4-0870.02	Fundraiser	\$0.00	\$75.00	\$2,697.12	02/29/2020
02/26/2020	Deposit 1417	Cheerleaders-Coupon Books 4-0870.02	Coupon Book	\$0.00	\$25.00	\$2,319.00	03/31/2020
03/04/2020	Deposit 1419	Cheerleaders-Coupon Books 4-0870.02	Fundraiser	\$0.00	\$16.00	\$3,321.28	03/31/2020
03/06/2020	Deposit 1420	Cheerleaders-Coupon Books 4-0870.02	Fundraiser	\$0.00	\$10.00	\$2,247.00	03/31/2020
03/06/2020	Deposit 1420	Cheerleaders-Coupon Books 4-0870.02	Fundraiser	\$0.00	\$20.00	\$2,247.00	03/31/2020
03/11/2020	Deposit 1422	Cheerleaders-Coupon Books 4-0870.02	Coupon Book	\$0.00	\$5.00	\$327.66	03/31/2020
05/14/2020	Check 18310	Cheerleaders-Coupon Books 4-0870.02	Save Around Coupon Book Fundraiser Inv#	\$625.00	\$0.00	\$625.00	06/30/2020
05/22/2020	Transfer 1520	Cheerleaders-Coupon Books 4-0870.02	To cover deficit in Fundraiser	\$0.00	\$324.00	\$324.00	

Grand Total: \$625.00 \$625.00 \$0.00 Balance: \$0.00

Activity #: 21-0010-I
 OIG Staff: NAWSON
 Date Rec'd: 3/8/21 Pages: 1
 Rec'd: NYCA WILLIAMS
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 8

DUBINER & WILENSKY, L.L.C.
ATTORNEYS AT LAW
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MICHAEL DUBINER (1953-2019)
MARK WILENSKY

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*please note new address

November 3, 2021

Oscar Restrepo
Director of Investigations
Office of the Inspector General
3318 Forest Hill Boulevard, Suite C-306
West Palm Beach, FL 33406

Activity #: 21-0010-I
OIG Staff: Lawson
Date Rec'd: 11/3/21 Pages: 12
Rec'd: OIG STAFF
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 9

RE: My Client: Patrick Abbondandolo
Report No.: 20-0010-I

Dear Mr. Restrepo:

Thank you for the courtesy in extending the time for my response in this matter to November 5, 2021.

Once I located the shirts that the Draft Report claimed to have been somehow improperly missing and determined in my interviews that Mr. Abbondandolo had nothing to do with the fact that your investigator did not find them, I wrapped up our response quickly, and did not need the entire extension.

Thank you for your courtesy to me and my client.

Very truly yours,

DUBINER & WILENSKY, L.L.C.

/s/ *Mark Wilensky*

MARK WILENSKY

MW/rap

Attachment

cc: Patrick Abbondandolo
Angelina Gallesi-Schmitt

**RESPONSE TO INSPECTOR GENERAL DRAFT REPORT
PRESENTED ON BEHALF OF PATRICK ABBONDONALO**

- I. THE DRAFT REPORT IS CONTRARY TO STATUTE AND THE COLLECTIVE BARGAINING AGREEMENT AND ITS CONSIDERATION AND SUBMISSION IS TIME BARRED

On September 23, 2021, Patrick Abbondondalo was presented with a Draft Report from the Office of the Inspector General. The Draft Report claims that the Audit Division of the Inspector General had received a referral concerning allegations concerning Mr. Abbondondalo February 25, 2021. Review of the content of the Draft Report establishes that the situation from which the allegations stem were known to school district officials since at least that date.

In pertinent part, the Collective Bargaining Agreement, at Article II, Section B. 1., states:

No item except standard forms of the personnel and business offices shall be placed in the employee's personnel file in the central office unless the employee receives a copy of the document. All such documents placed in the employee's file shall be identifiable as to source and a date when the document was received by the filing office. *No such materials may be placed in an employee's personnel file unless they have been reduced to writing within forty-five (45) days, exclusive of the summer vacation period, of the District's administration becoming aware of the facts reflected in the materials. No item can be used against or to the detriment of an employee unless it is a part of his/her personnel file.* Id. (all emphasis supplied)

In addition to the dictates of the Collective Bargaining Agreement, §1012.31 Florida Statutes (2019), in pertinent part, states:

1012.31 Personnel files.—Public school system employee personnel files shall be maintained according to the following provisions:

(1)(a) Except for materials pertaining to work performance or such other matters that may be cause for discipline, suspension, or dismissal under laws of this state, no derogatory materials relating to an employee's conduct, service, character, or personality shall be placed in the personnel file of such employee.

* * *

(2)(a) Materials relating to work performance, discipline, suspension, or dismissal must be reduced to writing and signed by a person competent to know the facts or make the judgment...

(b)1. No such materials may be placed in a personnel file unless they have been reduced to writing within 45 days, exclusive of the summer vacation period, of the school system administration becoming aware of the facts reflected in the materials.

* * *

(4) The term "personnel file," as used in this section, means all records, information, data, or materials maintained by a public school system, in any form or retrieval system whatsoever, with respect to any of its employees, which is uniquely applicable to that employee whether maintained in one or more locations.

Quite simply and succinctly, this investigation and any record of it is time barred, both by contract and by statute. Clearly there canis no mathematics that avoids the conclusion that more than 45 work days have passed since the school system administration became aware of the facts reflected in the materials contained in the Draft Report. Nothing concerning it may be used against or to the detriment of Mr. Abbondondalo, as it cannot be placed in his personnel file. That personnel file (in summary) is defined by statute as all information, in any form, in any place, which relates to or identifies Mr. Abbondondalo. Any claim that the Inspector General is not seeking to use the Draft Report in this matter to the detriment of Palm Beach County Schools employee Patrick Abbondondalo is frivolous and totally devoid of merit. Clearly, the suggestion that this matter will be referred to the Director of Professional Standards for action deemed appropriate is contrary to the Collective Bargaining Agreement and Florida law.

This is a matter pertaining to work performance or such other matters that may be

cause for discipline, suspension, or dismissal under laws of this state. Accordingly, no derogatory materials relating to Mr. Abbondondalo may at this time be placed in his personnel file. That would include all records, information, data, or materials of the Inspector General or its staff, as those are maintained by a public school system, in any form or retrieval system whatsoever, with respect to Mr. Abbondondalo, as it is uniquely applicable to him wherever maintained. The School District and the Inspector General are bound by Florida law and the Collective Bargaining Agreement.

II. THE INVESTIGATION CONDUCTED WAS INCOMPLETE, INACCURATE AND ITS CONCLUSIONS ARE NOT SUPPORTED BY THE ACTUAL FACTS OF THE SITUATION

Notwithstanding the fact that the investigation and any record of it is time barred and may not be submitted in any fashion where it is identifiable to Mr. Abbondondalo nor used in any way to his detriment, it is additionally incomplete, inaccurate and its conclusions are not supported by the actual facts of the situation. Without waiving that absolute bar to proceeding with the investigation as it relates to Mr. Abbondondalo, the following responses are made as to the deficiencies of the Draft Report.

A. The Conclusions Regarding Both Missing Items and Monies Lost Are Completely Without Merit

The level of school spirit and participation in "memory" activities at Atlantic High School was at a low in 2019. Recognition of that fact is evidenced by the fact that for a senior class that numbered approximately 600, only 200 shirts were ordered. It was anticipated that as the year progressed, demand for the shirts might increase, but that never occurred. It was common that as the senior class got closer to leaving, desire for memory items increased. Shirts such as these were often paired with grad bash and prom tickets so as to create a demand and sell the minimal inventory that was purchased.

Sometimes they could be sold at senior check out. Records of similar fundraisers reveal that selling 70% of such items ordered was considered a success. The sudden closing of the school and termination of the senior year on campus rendered this fundraiser one that failed. The shirts that were ordered became obsolete. Suggesting that there was a loss of any amount because some tee shirts were not found ignores these truths. An analysis of "Anticipated Revenue" vs. "Actual Revenue" in these circumstances is fatuous.

In fact, the then Principal at Atlantic High School had an admirable practice regarding shirts and similar items of value that were rendered obsolete when not sold in campus fundraisers. An assistant in the school library to whom the undersigned spoke although the Inspector General did not, was in charge of giving away the excess merchandise. It was offered first to workers at the school - maintenance staff, cafeteria workers, etc. Additional shirts were kept around for students who came to school not properly attired, wet from walking in the rain, or who otherwise needed them in this Title 1 school. Had the Inspector General interviewed that employee, or the sponsor of other school fundraisers such as the SGA sponsor or sports coaches, it would have been clear that there was no actual loss of any funds that can even vaguely be connected to Mr. Abbondandolo.

More importantly, had the Inspector General taken the time to actually investigate this matter, the "mystery" of the location of the shirts would have been solved. In fact, it has been confirmed that those exact shirts were "donated" consistent with the practice referenced above. In the fall of 2020, when employees and students (in some numbers) returned to Atlantic High School, the abandoned Class of 2020 shirts, emblazoned with an Uno card, were given out and quickly snapped up by janitors, cafeteria staff, students and

teachers. The undersigned has confirmed that fact beyond any doubt by interviewing persons that the Inspector General decided not to interview. The shirts were and are not missing. They simply became part of the very progressive and laudatory practice of distribution of such items at Atlantic High School.

B. The Lack of Security at Atlantic

In March, 2020, in-person learning at Atlantic High School ceased without time for an organized shutdown, and the campus was closed. Mr. Abbondondalo was forced to leave the school premises, and other than a brief time that he was asked to assist in the distribution of laptop computers and to collect items from seniors, he was banned from the school premises. He had no access to the shirts that he ordered, and no access to the records that he kept concerning them. Indeed, Mr. Abbondondalo never returned to Atlantic High School, because he transferred to his present position at Spanish River High School before the following school year.

From March, 2020, to the present, Mr. Abbondondalo had neither control, access nor security over the shirts that are the subject of this inquiry. The Draft Report does not address the issue of security in the classrooms during the pandemic closure. If the statements of the Superintendent and his minions are accepted, the school was subject to cleaning and other personnel being in and out of the rooms during that time, especially when the school was preparing to reopen for in-school instruction. Security of the contents of the classrooms was completely compromised. That security was even more compromised in the situation that existed at Atlantic High School. The classroom to which Mr. Abbondondalo was assigned did not have a secure closet or any locked place where the shirts could be secured. As a result, Mr. Abbondondalo was forced to rely on the

classroom of a colleague, who worked in a classroom which contained a closet with a lock on it.

The Draft Report makes light of the security problems caused by the access that custodial staff, teachers and students had to the classroom where the shirts were kept. That classroom and its closet were apparently under the supervision of teacher Thomas Marciante. Marciante suggested that he was the only person outside of custodians and administrators that had a key to his classroom. That is simply untrue. It is well known on the Atlantic High School campus that many master keys exist in the possession of other school employees, such as BIC personnel, hallway monitors, TOSAS, coaches, and senior teachers (those that had been at the school for an extended time).¹ Additionally, Marciante admitted that he and “the four students that usually eat lunch with him” had access to the closet, which remained unlocked so that the microwave oven that is in the closet can be used. Neither any of those students, nor any of the other persons with easy access to the closet were questioned. The Draft Report seems to rely upon Marciante’s statement that the shirts remained “in the storage closet since October 2019, and throughout the COVID-19 pandemic in 2020.” The Draft Report chooses to ignore the fact that the conclusion on which it apparently relied was directly contradicted by Marciante in his own statement which was quoted immediately thereafter that he last saw the shirts in the closet in October, 2019. For five months before school closed, while Marciante and the unnamed students were in and out of the unlocked closet, while various members of the Atlantic High

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The Draft Report reaches the preposterous conclusion that because none of the 12 persons to whom a questionnaire was sent admitted to removing tee shirts from Mr. Marciante’s classroom, the tee shirts somehow remained secure in the closet until the auditor came on the scene.

School community had free access to the room via master key, and then for all of the months that Atlantic was closed, no person interviewed in the Draft Report, and certainly not Mr. Marciante had any idea as to whether the shirts were secure, or not.

The idea of security and lack thereof is particularly relevant at Atlantic. Although not mentioned in the Draft Report, it is common knowledge that Atlantic High School and its "secure" closets are hardly immune from having school property removed. Baseball uniforms "disappeared" from school closets in 2014-2015, as confirmed by the school's baseball coach. The uniforms were kept in what was believed to be a secure storage closet, which was locked. When the team coach went to gather them, they were gone. No action was taken regarding this theft that the undersigned can locate, and new uniforms were secured.

C. Prior and Contemporaneous Fundraisers

In his career at Atlantic High School and in his time in the employ of the Palm Beach County School District, Mr. Abbondondalo has been the "go to" man for the Atlantic High School Principal in many fundraisers. In his last four years at Atlantic High school Mr. Abbondondalo was the organizer and sponsor for all three proms and grad bashes. He has previously been involved with numerous tee shirt sales, and has likely participated in and sponsored in excess of 25 fundraisers over a five year period. There were no issues, problems or irregularities with the processes and procedures used in any of those fundraisers. Mr. Abbondondalo was known to his Principal and to the bookkeeper as being excellent in the handling of the intricate and overwhelming paperwork of those projects.

In the school year beginning in September, 2019, Mr. Abbondondalo was the sponsor for both the junior class and the senior class. At the same time that he was

involved in the project to sell senior class tee shirts, Mr. Abbondandolo was also handling the Grad Bash fundraiser. In that fundraiser, all tickets sold were refunded, when the event had to be cancelled. There was no problem with the handling of the monies, forms or procedures in that fundraiser. Certainly, Mr. Abbondandolo was well versed in and proven capable of handling fundraisers pursuant to district dictates.

D. Patrick Abbondandolo Was Prevented From Closing The Fundraiser

As noted hereinabove, in March, 2020, in-person learning at Atlantic High School suddenly ceased, and the campus was closed. Mr. Abbondandolo was forced to leave the school premises, and other than a brief time that he was asked to assist in the distribution of laptop computers and to collect items from seniors, he was banned from the school premises. He had no access to the shirts that he ordered, and no access to the records that he kept concerning them. Indeed, Mr. Abbondandolo never returned to Atlantic High School, because he transferred to his present position at Spanish River High School before the following school year.

Mr. Abbondandolo provided emails to the Inspector general which were completely ignored and/or purposely misinterpreted to fit the hypothesis that it was Mr. Abbondandolo who was responsible for whatever problems existed in the closing of this fundraiser. The bookkeeper wanted to close out the fundraiser so that she could go on vacation. That is stated in her emails. She falsely stated in the emails that she believed that the fundraiser was ended with Mr. Abbondandolo giving away the shirts.² She proposed to simply write off the fundraiser and transfer the funds from account to account, so that she could leave

² As did everyone else at Atlantic, the bookkeeper knew that no students were buying the tee shirts. She knew that because she knew that Mr. Abbondandolo had always and in this fundraiser did in fact report all sales daily.

for the summer. The emails reveal that Mr. Abbondondalo refused to take this “easy way out.” He reminded the bookkeeper that not only did he keep the fundraiser open, he had a writing that indicated that when he offered to close out the fundraiser in that manner, the bookkeeper directed him to keep it open. Her response was to again suggest writing off the fundraiser, so that she could be done with the bookkeeping part of it. Mr. Abbondondalo sent her the following email:

I turned in all my MCRs to Mr. Dixon during senior checkout. Can you send me the account summary and fundraiser forms for the t-shirt sales? I can figure out the amount of shirts that went unsold remotely - because any that we DID sell I can just subtract from the starting amount. They are in the closet in 5-109 and I left them there organized by size. When I get that from you I will print that out and send that back to you. I will have access to a printer again on Tuesday evening and if you can get me those forms before then, I will print and turn them back in to you by early Tuesday evening.

There was no response. The bookkeeper then closed out the account the way that she wanted to close it out, and presumably went on vacation. There is no indication in the Draft Report that anyone then went to the closet in 5-109. There is no indication that anyone provided Mr. Abbondondalo with the form that he asked the bookkeeper to provide to him. The next time he was contacted, he was on the faculty at Spanish River High School, and was being interrogated about this matter almost a year later, with no access to any of the information that existed at Atlantic.

The Draft Report did not simply ignore the emails that evince how Mr. Abbondondalo was prevented from closing out this fundraiser. The Draft Report ignored the substance of the emails, and simply concluded that there was a delay in communication (all of the emails pertaining to this matter were sent and received within a week) due to the pandemic, and that the emails had no impact on the number of shirts that

were sold, and the remaining inventory. That is simply not true. Had the shirts been gathered when Mr. Abbondandolo pointed out their location instead of being audited many months later, there may well have been a difference. Had the bookkeeper been interviewed and questioned as to how she knew that shirts that Mr. Abbondandolo left in the closet had instead been given away, that information may have resolved all of the issues raised in the Draft Report. Instead, as the emails did not fit the hypothesis, they were ignored.

E. The Conclusions Regarding District Policy Are Incorrect

There is absolutely no evidence that Mr. Abbondandolo did not count the inventory when he received it. In fact, he not only did that, but organized and maintained the inventory until he was ejected from the school by district pandemic policy. There is no evidence that Mr. Abbondandolo failed to maintain records. He was denied access to his records and always had records of those shirts sold. There is no evidence that Mr. Abbondandolo failed to turn in monies daily, and did not complete a monies collected report. He was never given the opportunity to count the resale inventory at the end of the fundraiser, as he was not permitted access to the place where the shirts were stored.

A fair minded analysis of that which is contained within the Draft Report would note that in the unrelated but instructive complaint contained in the Draft Report that related to Nyla Williams, she was facing the same allegations as was Mr. Abbondandolo. When the auditor came to the school in the fall of 2020 (when Mr. Abbondandolo was already assigned away from the campus), items (coupon boxes) were missing. A box was "misplaced." 25 coupon books were found, and six books were missing, but five were allegedly in the possession of two unnamed students. Because Ms. Williams was able to

be on scene,³ and provide additional information and locate additional inventory, the claim against her was found to be unsubstantiated. Mr. Abbondandolo was not only not provided with that opportunity, that opportunity was denied to him.

It is unreasonable to expect that in the circumstances of the never before seen pandemic and the forced evacuation of school buildings, the record keeping for an ongoing fundraiser such as the senior shirt sale would have been conducted as had other previous fundraisers. The Draft Report ignores that strict adherence to the procedures cited in the Draft Report was impossible. The pandemic has had an effect on what was previously the manner of course by which these rules should be interpreted.

CONCLUSION

The matters presented in the Draft Report were reached by ignoring clear and distinct facts, refusing to investigate information that was readily available, and with faulty reliance upon inaccurate suppositions and incomplete information. This Draft Report should be completely and totally repudiated by the Inspector General, and these meritless allegations should be abandoned.

Submitted this 3rd day of November, pursuant to agreement.

/s/ Mark Wilensky
MARK WILENSKY
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It has been previously documented in at least one other matter that the Inspector General's "Audit" of items that it claimed to have been in classrooms closed down during the pandemic have been less than accurate