



THE SCHOOL DISTRICT OF  
PALM BEACH COUNTY, FLORIDA

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## MEMORANDUM

**TO:** Honorable Chair and Members of the School Board  
Dr. Donald E. Fennoy, Superintendent  
Chair and Members of the Audit Committee

**FROM:** Teresa Michael, Inspector General 

**DATE:** June 4, 2021

**SUBJECT:** Transmittal of Final Investigative Report:  
*20-0014-I Fundraising Procedures Violations – Forest Hill Community High School*

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Attached please find a copy of the Palm Beach County School District Office of Inspector General (OIG) Final Report of OIG Case 20-0014-I related to Forest Hill Community High School. On March 16, 2020, the Office of Inspector General (OIG) received a complaint regarding a fundraiser at Forest Hill Community High School. Specifically, it was alleged that Substitute Teacher/Head Softball Coach Christina Carvatta did not do the following for the concession fundraisers: complete all required documentation, obtain approval prior to the commencement of the fundraiser, deposit related funds on a daily basis, and maintain detailed records of inventories and cash collections. During the course of the investigation, a second allegation was developed, related to other softball fundraisers sponsored by Carvatta, where she did not deposit funds on a daily basis, maintain detailed records of inventories and cash collections, or accurately complete required documentation.

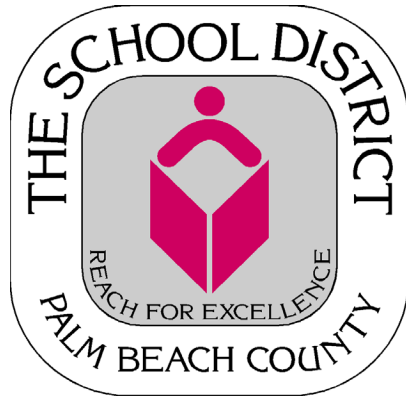
The OIG investigation concluded both allegations are **substantiated**.

In accordance with *School Board Policy 1.092.9.b.iv.*, on October 28, 2020, the draft of this investigation was provided to Carvatta for a response. A written response from Carvatta was received by the OIG and included in the final report.

On January 28, 2021, the OIG received a correspondence from Carvatta regarding one of the fundraisers discussed in Allegation 2. The OIG conducted additional interviews and a review of pertinent documentation. Any additional information is included in Allegation 2.

On April 01, 2021, the OIG forwarded a copy of the updated draft report to Carvatta for a response by April 30, 2021. A written response from Carvatta was received by the OIG and included in the final report.

The findings of this report were referred to the Office of Employee and Labor Relations for action deemed appropriate.



# **OIG CASE NUMBER 20-0014-I**

## **Forest Hill Community High School**

**TYPE OF REPORT: FINAL**

**DATE OF REPORT: June 9, 2021**



*Teresa Michael*

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

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# *Office of Inspector General*

## *Report of Investigation 20-0014-I*

### **EXECUTIVE SUMMARY**

From March 20, 2020 to February 12, 2021, the Office of Inspector General (OIG) conducted interviews and reviewed pertinent documentation and records related to the allegations. As a result of the investigation, the OIG determined that the allegation that Substitute Teacher/Head Softball Coach Christina Carvatta violated School Board Policy 2.16 and Chapters 7 and 19 of the District's Internal Accounts Manual in that Carvatta knowingly failed to follow the District's fundraising policies and procedures in relation to softball concessions fundraisers during 2018/19 and 2019/20 school years was **Substantiated**. During the investigation, the OIG discovered that Carvatta violated the above policy and procedures while performing additional softball fundraisers during 2019/20 school year. This allegation was **Substantiated**.

On October 28, 2020, the OIG forwarded a copy of the draft report to Christina Carvatta for a response by November 25, 2020. Carvatta requested an extension until December 14, 2020. Carvatta submitted her response on December 14, 2020, the response has been attached in its entirety (**Exhibit 17**). In the response, Carvatta stated that "Although I take responsibility for not having a better understanding, I will note that the District's records and the investigation giving rise to the Report (the "Investigation") have their own flaws. Ultimately, although mistakes occurred, those were administrative shortcomings and do not in any way reflect on my honesty or integrity, as I have never taken or benefited from proceeds of the Softball Team's fundraising efforts."

On January 28, 2021, the OIG received an email that states, in part, "I was advice [sic] by assistant principal Mr. Loyd to send this to you." The email included a correspondence from Carvatta to Assistant Principal Antonio Loyd and Athletic Director Ronald Kotouch in which Carvatta provided them with a summary of what was discussed during a meeting between Carvatta, Loyd, and Kotouch on January 22, 2021, (**Exhibit 18**). Carvatta's summary includes information regarding one of the fundraisers discussed in Allegation 2. The OIG conducted additional interviews and a review of pertinent documentation. Any additional information is included in Allegation 2.

On April 01, 2021, the OIG forwarded a copy of the updated draft report to Christina Carvatta for a response by April 30, 2021. Carvatta submitted her response on April 30, 2021, the response has been attached in its entirety (**Exhibit 22**). The following is the OIG's rebuttal to certain statements in Carvatta's response:

**Carvatta:** "Furthermore, while my mistakes were avoidable, I did not "knowingly" fail to follow the District's policies and procedures as the Revised Report claims to have been "substantiated.""

**OIG:** As stated in the report, Carvatta completed the Internal Accounts Fundraising Training on August 8, 2019. The Training explains how to properly complete Fundraising Applications and Sales Item Inventory Reports. The Training also states, in part, “Maintain full and complete records of all product inventories and cash collections”, “Deposit funds daily to the Drop Safe...”, and “Store the product inventory in a secure location”.

**Carvatta:** “The OIG misrepresented to me that it provided a complete production of the records I had requested”

**OIG:** Upon receipt of Carvatta’s initial response dated December 14, 2020, the OIG communicated with Carvatta on December 14<sup>th</sup> and 15<sup>th</sup>, 2020, to determine what additional information Carvatta did not receive or was still in need of. On December 16, 2020, Carvatta stated, “Thank you for your email. Unfortunately, your request that I give you a “list of specific items” that I have not received is not realistic. I asked for the certain categories of records, and I have clarified those requests on multiple occasions. But the District (not me) knows the full scope of those records. Although it is obvious that I did not receive all records that respond to my requests, I am not in a position to know what other records are responsive to my requests, as I don’t have access to the relevant records in the first place. As I said in my response, I don’t think that the Investigation and Report have been undertaken in a fair manner, and this request to have me guess what was not provided underscores my concern.”

All of the records used to conduct this investigation are public records. The records are part of the school’s records and maintained by the school, not the OIG. A public records request can be completed at any time for any records, whether used or not used during the investigation.

**Carvatta:** “I also was distrusting of Ms. Vallecillo’s indications that I could provide the text images without repercussions, as she advised me on October 6, 2020 as we went to the softball field after our recorded meeting that I had no need to confer with an attorney in connection with the Investigation.”

**OIG:** District employees, whether part of a collective bargaining unit or not, have the right to representation. The OIG did not and will not provide advice regarding such matters; it is the employee’s right and decision to confer with representation.

**Carvatta:** “As I stated in my written statement in response to the initial Report, I made mistakes in terms of complying with the District’s fundraising rules. But I certainly did not take, or benefit from, any fundraising money.”

**OIG:** The OIG’s report includes two allegations; *Allegation 1:* It is alleged that Carvatta violated School Board Policy 2.16 and Chapters 7 and 19 of the District’s Internal Accounts Manual by 1.) not completing the required Fundraising Application/Recap and obtaining approval for the 2018/19 softball concessions fundraiser, 2.) not obtaining approval and completing the required fundraising application/recap for the 2019/20

softball concessions fundraiser prior to commencement, 3.) not depositing the funds on a daily basis, 4.) not maintaining detailed records of inventories and cash collections, and 5.) not completing the required Sales Item Inventory Report and *Allegation 2*: Carvatta violated School Board Policy 2.16 and Chapters 7 and 19 of the District's Internal Accounts Manual by not depositing the funds on a daily basis, not maintaining detailed records of inventories and cash collections, and not accurately completing the required Sales Item Inventory Report. The OIG's report does not allege that Carvatta took or benefited from fundraising funds.

### **RECOMMENDATIONS**

During the course of the investigation, the following management issues were discovered and are referred to Principal Esther Rivera, Director of Employee and Labor Relations Vicki Evans-Pare and OIG Director of Audit for review and consideration.

- Although records reflect that Carvatta completed the required fundraising training, the OIG recommends Ms. Rivera require that Carvatta retake the training to help ensure all future fundraising and internal account procedures are followed and pertinent documents are completed accurately.
- The OIG recommends the findings of this report be referred to Ms. Evans-Pare for review of the violation of School District fundraising procedures and action deemed appropriate.
- Due to the unaccounted tickets related to sport admissions, the OIG recommends the Director of Audit review the issue to ensure it is not a systemic issue.

## **INVESTIGATIVE PREDICATE**

On March 16, 2020, the School District of Palm Beach County, Office of Inspector General (OIG) received a complaint via the OIG hotline from Forest Hill Community High School Assistant Principal John Provenzano regarding alleged misconduct on the part of Substitute Teacher/Head Softball Coach Christina Carvatta. Specifically, Assistant Principal Provenzano alleged that Carvatta did not complete the required Fundraising Application/Recap for the softball concessions fundraiser during 2018/19 and for the 2019/20 softball concessions fundraiser. The Fundraising Application/Recap was completed after the fundraiser commenced. Provenzano also alleged that Carvatta did not timely deposit the fundraising funds (Allegation 1).

During the investigation, the OIG developed a second allegation. The second allegation was regarding Carvatta not following the District's fundraising procedures while completing other softball related fundraisers during 2019/20 (Allegation 2).

On March 18, 2020, OIG Investigator Veronica Vallecillo was assigned this complaint for investigation.

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

## **BACKGROUND**

Forest Hill Community High School is a public school located at 6901 Parker Avenue, West Palm Beach, Florida. Student enrollment is 2,463 serving grades 9-12.

Substitute Teacher/Head Softball Coach Christina Carvatta has been a substitute teacher at Forest Hill Community High School for two years<sup>1</sup>. Teacher/Athletic Director Ronald Kotouch has been at Forest Hill Community High School for six years. Treasurer Michelle Bauer and Teacher/Assistant Softball Coach Jodi Wolfthal<sup>2</sup> have been at Forest Hill Community High School for approximately a year and a half. Assistant Principal Provenzano has been an Assistant Principal at Forest Hill Community High School for approximately eight years. Assistant Principal Antonio Loyd has been an Assistant Principal at Forest Hill Community High School for approximately seven months.

The OIG reviewed the FY 2019 Forest Hill Community High School Audit Findings for similar issues to the above allegations. The audit did not contain findings specifically related to Carvatta or the fundraisers in question. It should be noted there is a finding regarding five athletic program accounts with year-end deficits, one of those accounts being softball. As of June 30, 2019, the Softball account had a year-end deficit of \$3,812.76.

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<sup>1</sup> As of January 22, 2021, Carvatta is no longer a Softball Coach at Forest Hill Community High School.

<sup>2</sup> As of February 2021, Wolfthal is no longer employed at Forest Hill Community High School.

Since the allegation was also reported to School Resource Officer Hernan Ramos, the OIG conferred with Lieutenant Bill Murphy. Since the matter was reported to the OIG and it was regarding administrative violations, a police report was not prepared.

## **ALLEGATION 1**

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It is alleged that Substitute Teacher/Head Softball Coach Christina Carvatta violated School Board Policy 2.16 and Chapters 7 and 19 of the District's Internal Accounts Manual by 1.) not completing the required Fundraising Application/Recap and obtaining approval for the 2018/19 softball concessions fundraiser, 2.) not obtaining approval and completing the required fundraising application/recap for the 2019/20 softball concessions fundraiser prior to commencement, 3.) not depositing the funds on a daily basis, 4.) not maintaining detailed records of inventories and cash collections, and 5.) not completing the required Sales Item Inventory Report.

School Board Policy 2.16.11 Fundraising Activities Relating to Schools states, *"Money derived from any school/classroom based fundraising project or activity shall be deposited in the school's internal funds..."*

District Internal Accounts Manual Chapter 7 - Cash Receipts and Deposit states, *"Activity sponsors must submit collections to the front office on a daily basis."*

District Internal Accounts Manual Chapter 19 – Fundraising states:

*"The proceeds from school fundraising shall be deposited in the school's internal funds and must be disbursed in accordance with district purchasing policies for the purposes stated on the Fundraising Application/Recap."*

*"Written approval from the Principal and Treasurer is required before the fundraiser actually begins."*

*"During a fundraiser the sponsor must: "Be responsible for maintaining detailed records of inventories and cash collections." and "Turn in monies daily by completing a Monies Collected Report (PBSO 0180)."*

*"Materials or supplies MAY NOT be purchased from fundraising collections. All sales must be turned into the Treasurer intact and all items purchased as part of the fundraising activity must be paid by a check from the school's Internal Accounts."*

*"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."*

*"Sales Item Inventory Reports are required for all fundraisers even if there was no inventory."*

## **COMPLAINANT INTERVIEW**

**On March 31, 2020, a telephonic interview of Forest Hill Community High School Assistant Principal John Provenzano was conducted. The following represents actual and paraphrased statements made by “Provenzano” as it relates to Allegation 1:**

On or about March 11, 2020, Treasurer Michelle Bauer approached Provenzano regarding a concern with Carvatta not completing the proper documentation for the softball concessions or making timely deposits. Provenzano said he informed Principal Esther Rivera and called Human Resources Manager Jose Fred to report the issue. Provenzano stated that Mr. Fred instructed him to report the issue to the school resource officer and the OIG. Subsequently, Provenzano reported the issue to Officer Hernan Ramos. Provenzano said he did not address the issue with Carvatta but is aware that Bauer asked Carvatta to complete the necessary fundraiser paperwork.

Provenzano noted he did not notify Athletic Director Ronald Kotouch about the matter because Kotouch was sick the day the issue was brought to his attention.

## **WITNESS INTERVIEWS**

**On March 31, 2020, a telephonic interview of Forest Hill Community High School Treasurer Michelle Bauer was conducted. The following represents actual and paraphrased statements made by “Bauer” as it relates to Allegation 1:**

Bauer stated that Assistant Softball Coach Jodi Wolfthal went to her regarding concerns with softball funds. Bauer researched and noticed that a fundraising application was not submitted for concessions or ticket sales related to softball games. Bauer notified Principal Rivera of the issue and sent Carvatta an email instructing her to complete the required documentation. Bauer noted that because Carvatta had a question regarding how to complete a certain portion of the form, that led Bauer to look up the previous year’s concessions fundraiser. Bauer did not find record of a fundraising application or account set up for softball concessions the previous year (2018/19). Bauer stated that Carvatta said she turned in the paperwork for the previous year. Bauer said she did not ask Carvatta why she had not completed the fundraising application as required, nor did Carvatta explain why she did not follow procedure.

Bauer noted that Carvatta told her she had concession funds in her car.

**On April 3, 2020, a telephonic interview of Forest Hill Community High School Teacher/Assistant Softball Coach Jodi Wolfthal was conducted. The following represents actual and paraphrased statements made by “Wolfthal” as it relates to Allegation 1:**

Wolfthal said she is the assistant coach for the school’s softball team. Wolfthal said that Carvatta is the head coach and Andrea Vasquez is the second assistant coach.



Wolfthal explained that during a car wash fundraiser for the team, she purchased lunch for the students using her personal funds. Days after the car wash, Wolfthal said she requested reimbursement from Bauer. Bauer explained to Wolfthal that there were no funds available in the account for her to be reimbursed. Based on Wolfthal's conversation with Bauer regarding the matter, Wolfthal spoke to the parent that handles the concession funds. The parent informed Wolfthal that sales are always recorded in a book. Wolfthal took pictures of the parents' records a few times and sent them to Bauer for comparison of the deposits in the account. Wolfthal noted that the deposits that were made did not match. Wolfthal stated that Carvatta asks parents to donate items for the concessions, and at times parents give Carvatta cash for concessions.

Wolfthal estimated that concession sales raise around \$75 per home game. Wolfthal explained that home games do not take place at the school, but instead at a nearby park (Mary Brandon Park). Wolfthal said that there is an entry fee of \$5 per person to attend games, but at times people do not pay because the park is very accessible or Carvatta does not bring the tickets. Wolfthal noted that usually ticket sales are administered by a student volunteer or a player that is injured.

Wolfthal said that since the season started, there have been five home games and on average, approximately 20 people attend each game.

Regarding the car wash fundraiser, Wolfthal said she did not know if Carvatta completed a fundraising application or if the funds were deposited. Wolfthal said that there have been several fundraisers to benefit the team; coupon book sales, candy sales, and popcorn sales. Wolfthal noted she does not handle the fundraisers, but did conduct pizza sales once. Wolfthal explained she bought pizza and soda to be sold during lunch. Wolfthal said she completed the required documentation for the pizza fundraiser.

Wolfthal stated that she has not brought up specific concerns to Carvatta, but has asked her questions regarding fundraisers or related matters, and Carvatta talks in circles and does not answer the question.

**On September 22, 2020, a sworn recorded interview of Forest Hill Community High School Teacher/Athletic Director Ronald Kotouch was conducted at the Office of Inspector General in West Palm Beach, FL. The following represents actual and paraphrased statements made by "Kotouch" as it relates to Allegation 1:**

Kotouch stated that his responsibilities as an Athletic Director include the management of the games, scheduling, ensuring student athlete eligibility, and overseeing the coaches from a sport perspective. Kotouch noted that he does not oversee the financial aspect of the sports.<sup>3</sup>

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<sup>3</sup> Currently the District does not have a job description for Athletic Directors. The OIG inquired with the District Athletic Manager who confirmed Athletic Director's do not have a job description, but in general the financial aspect such as fundraisers is the responsibility of the coach/sponsor and the Principal who approves the fundraisers.

Kotouch explained that every Friday, there is an “activities meeting” that takes place where a committee reviews and approves fundraisers prior to the fundraising application going to the Treasurer and Principal for approval. Kotouch does not recall seeing anything related to softball at the activities meetings. Although a fundraising application is completed for concessions, it does not go through the activities committee.<sup>4</sup>

Kotouch stated that in May 2020, Bauer made him aware that there were missing deposits from a softball game and that there were issues with the documentation. Kotouch explained that he and Bauer called Carvatta to inquire about the missing deposits and Carvatta said she had the ticket box, which included the money. Kotouch noted that Carvatta should have deposited the funds after the game, but most likely did not know what to do since she is relatively new.

Regarding admission ticket sales, Kotouch stated that he obtains tickets from document custodian Garnett Davis. Kotouch will get up to four ticket rolls from Ms. Davis for various sports and each roll has 1000 tickets. Kotouch uses a Google document that is shared with Ms. Davis to track ticket usage. Either Kotouch or one of the Assistant Athletic Directors, Ryan Wells or Ryan Nani, will bring a “ticket box” to the games. The box includes petty cash and pre-numbered tickets. With regard to the softball games from 2020, Kotouch said either a student or a parent was in charge of selling admission tickets. At the end of the games, the ticket box would be returned to the administrator in charge (Athletic Director or Assistants) so that it could be taken back to the school to be reconciled and deposited. Kotouch explained that he and the Assistant Athletic Directors have access to get in the school building after hours.

Kotouch opined that Carvatta kept the ticket box because she did not know what to do with it.

Kotouch stated that on March 6, 2020, the school’s basketball team went to Lakeland, Florida for State Finals. Kotouch noted that he, Mr. Nani, and Mr. Wells were at the State Finals and therefore the funds collected for the softball games around that time would not have been deposited on time. Kotouch explained that the following week (W/O March 9), he was out sick, so the reconciliation of the tickets or deposits were not completed and subsequently the schools were closed due to the pandemic. Kotouch stated he did not reconcile the ticket sales that took place while he was in Lakeland or when he was sick. Kotouch noted that Carvatta does not have keys to access the school after hours and probably was not able to access the safe to deposit the ticket sales money the days when he and the assistants were in Lakeland.

Kotouch explained that at the end of the school year, he returns any leftover ticket rolls to Ms. Davis. However, as of the date of the statement, he had not returned the unused tickets to Ms. Davis for School Year 2019/20.<sup>5</sup>

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<sup>4</sup> The Activities Committee is a committee formed by Forest Hill Community High School, not a requirement of the District. In accordance with District policy and procedures, all fundraisers must be approved by the Principal.

<sup>5</sup> The OIG verified with the school’s document custodian who confirmed Mr. Kotouch returned unused tickets on October 23, 2020.

Kotouch stated that he has not had any issues with Carvatta related to missing funds from ticket sales and is not concerned with the possibility of her stealing money. Kotouch noted that he does not believe Carvatta did anything malicious.

## **SUBJECT INTERVIEW**

**On September 11, 2020, a sworn recorded interview of Forest Hill Community High School Substitute Teacher/Head Softball Coach Christina Carvatta was conducted at the Office of Inspector General in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Carvatta” as it relates to Allegation 1:**

Carvatta stated that there were 13 students on the softball team during the 2020 season along with two assistant coaches, Jodi Wolfthal and Andrea Vasquez. Home games are at Mary Brandon Park.

Carvatta explained that she puts together fundraisers that will be fun and rewarding for the softball players. She completes the applicable fundraising forms prior to the start of the season.

Regarding the concessions fundraiser, Carvatta explained that the parents run the concessions at the home games, including set up and collection of funds. Carvatta said the team maintains softball equipment and concessions inventory in a small building at the park that she has keys to.

Carvatta explained she has team meetings to discuss who will handle the concessions and what items are needed so that parents can donate them. Carvatta said she purchased items for the concessions one time where she used her personal funds and she did not request reimbursement from the District. When asked if she maintains records of the donated items or what is sold, Carvatta stated that she does not keep track, but sometimes parents bring receipts of what was purchased for resale.<sup>6</sup>

Carvatta said at the end of the games, the parent running the concession gives her the money and if the school is open, she will drop off the money, otherwise she makes the deposit the following morning. When asked how she completes the Sales Item Inventory Report at the end of the season if she is not maintaining records, Carvatta stated that she does not list specific line items on the form because there are too many items and instead writes “donation items”.<sup>7</sup>

Carvatta stated she does not recall why she completed the fundraising application for the concessions after the fact. Carvatta said she used the 2018/19 concessions sales to

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<sup>6</sup> Carvatta was not able to produce any receipts.

<sup>7</sup> The OIG reviewed the Sales Item Inventory Report. The Report does not reflect that the items were donated. See Exhibit 3. It should be noted that the Fundraising Application does note the type of services as “Services or Donated Item”. See Exhibit 1.

come up with an estimate for 2019/20 concessions. Carvatta confirmed that she completed a fundraising application for the 2018/19 concessions.

Carvatta said game admission cost was \$5. Carvatta stated that Athletic Director Ron Kotouch is in charge of selling admission tickets. Carvatta noted that during the 2018/19 season, the Athletic Director or his assistant always handled the ticket sales, but during the 2019/20 season the process changed and the tickets were given to her to sell. Carvatta stated she did not verify the tickets each time they were given to her as required.

Carvatta explained that since one of the players was injured she had that student and the student's boyfriend sell the admission tickets. Carvatta said that at the end of the game the student would return the ticket box and then she would verify the number of tickets sold against the cash collected, and provided the box to the Athletic Director "every single time". Carvatta noted there was one game (against Jupiter High School) where tickets were not sold because the Athletic Director or his assistant did not bring the ticket box.

Carvatta was asked why there was a delay in depositing the ticket sales money for the last two games that took place on March 6 and 13, 2020. Carvatta explained that for the March 6 game, she provided the ticket box back to the Athletic Director and she did not receive the box again until the March 13 game. Carvatta said that after the March 13 game, the school was closed so she held on to the ticket box. Carvatta met up with the Athletic Director to return the ticket box in April 2020. Subsequently, Carvatta stated the reason the last two ticket sales deposit forms have her name on it is because the Athletic Director told her to make the deposits.

Carvatta stated she took the required internal funds training prior to initiating the fundraiser.<sup>8</sup>

**On October 6, 2020, a follow-up sworn recorded interview of Forest Hill Community High School Substitute Teacher/Head Softball Coach Christina Carvatta was conducted at the Office of Inspector General in West Palm Beach, FL. The following represents actual and paraphrased statements made by "Carvatta" as it relates to Allegation 1:**

Although during Carvatta's initial interview, she stated that parents provided her with receipts of whatever food items were purchased as donations, Carvatta was unable to provide the OIG with any receipts. Carvatta explained that she did not recall where she put them.

Carvatta confirmed she never used the receipts for any type of reimbursement.

Carvatta said that the volunteer parent provided her the concessions money after every game.

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<sup>8</sup> PeopleSoft Training records reflect that on August 8, 2019, Carvatta completed "Internal Accounts: Fundraising for Teacher/Sponsors (FY20)" training.

Carvatta was asked several times if she kept money from any of the fundraisers or if she used the funds to pay for something else. Carvatta repeatedly said she did not take any money and that she made the concessions deposits after every game. Carvatta noted that there was always “petty cash” saved in order to have change at the start of concessions, but at the end of the season she deposited all the money into the account. Carvatta reiterated that she is “being truly honest” and did not use or take any money.

## RECORDS ANALYSIS

**Exhibit 1: 2019/20 Softball Concessions Fundraising Application/Recap**

**Exhibit 2: District Email from Bauer to Carvatta dated March 3, 2020**

**Exhibit 3: 2019/20 Concessions Fundraiser Sales Item Inventory Report**

The OIG obtained and reviewed the Fundraising Application/Recap for the 2019/20 softball concessions (**Exhibit 1**). The application was approved by the Principal on March 2, 2020. February 19, 2020, is that date listed on the “Date sales begin” of the application.

A review of the 2019/20 decimalized internal account for the concessions (# 1-5110.07) reflects there were four deposits between March 4, 2020, and April 1, 2020. The Monies Collected Report (MCR) for each deposit does not specify which home game the concessions deposits were for. The OIG compared the deposit dates with the home softball game schedule to determine if concessions deposits were completed daily as required. As demonstrated on Table 1, it appears deposits were not made timely except for the game that took place on March 11, 2020, since there was a deposit the following day, March 12.

**Table 1: Dates of home softball games and concessions deposits during 2019/20**

Game Dates
02/19/20
02/27/20
03/06/20
03/11/20
03/13/20

Date of Deposit	Amount of Deposit
03/04/20	\$134.50
03/10/20	\$108.00
03/12/20	\$31.00
04/01/20	\$39.00

District email records reflect that on March 3, 2020, Bauer sent Carvatta an email requesting the fundraising paperwork. Carvatta replied that same day stating, “Ok I have money in my bag it’s in my car. After my 5<sup>th</sup> period, I will come down, fill out the paperwork and turn in the money.” **(Exhibit 2)**

On October 5, 2020, the OIG spoke to the parent volunteer responsible for the concessions. The parent stated that she kept a record of the sales in a notebook that was kept at the concessions building at the park. On October 6, 2020, the OIG went with Carvatta to the concessions building. The OIG found no evidence of a notebook; therefore, unable to reconcile the deposits reflected in the account. Carvatta said she was not aware of a notebook.

On May 20, 2020, Carvatta signed the Sales Item Inventory Report to close out the fundraiser **(Exhibit 3)**. The report does not include information regarding inventory or sales. Additionally, the section of the form that asks “Does ending inventory remain?” was left blank/not answered. During the OIG’s visit to the concessions building on October 6, 2020, food items, cups, plates, and cleaning supplies were observed in cabinets, shelves, refrigerator and freezer.

For the 2018/19 softball concessions, the OIG did not find a record of a Fundraising Application/Recap, Sales Item Inventory Report, or a decimalized account set up for the fundraiser. A review of internal account #6-0575.00 “Boosters-softball” reflects a deposit on March 26, 2019, in the amount of \$87 with a description of “CONCESSION”. On April 26, 2019, there was a deposit in the amount of \$394 with a description of “BOOSTER”. The OIG obtained and reviewed the associated Monies Collected Report for the deposit on April 26, 2019. The Monies Collected Report reflected a description of “Concession”.

## CONCLUSION

It is alleged that Christina Carvatta violated School Board Policy 2.16 and Chapters 7 and 19 of the District’s Internal Accounts Manual by 1.) not completing the required Fundraising Application/Recap and obtaining approval for the 2018/19 softball concessions fundraiser, 2.) not obtaining approval and completing the required fundraising application/recap for the 2019/20 softball concessions fundraiser prior to commencement, 3.) not depositing the funds on a daily basis, 4.) not maintaining detailed records of inventories and cash collections, and 5.) not completing the required Sales Item Inventory Report.

School Board Policy 2.16 Fundraising Activities Relating to Schools states *“Money derived from any school/classroom based fundraising project or activity shall be deposited in the school’s internal funds...”*

District Internal Accounts Manual Chapter 7 - Cash Receipts and Deposit states *“Activity sponsors must submit collections to the front office on a daily basis.”*

District Internal Accounts Manual Chapter 19 – Fundraising states:

*“The proceeds from school fundraising shall be deposited in the school’s internal funds and must be disbursed in accordance with district purchasing policies for the purposes stated on the Fundraising Application/Recap.”*

*“Written approval from the Principal and Treasurer is required before the fundraiser actually begins.”*

*“During a fundraiser the sponsor must: “Be responsible for maintaining detailed records of inventories and cash collections.” and “Turn in monies daily by completing a Monies Collected Report (PBSD 0180).”*

*“Materials or supplies MAY NOT be purchased from fundraising collections. All sales must be turned into the Treasurer intact and all items purchased as part of the fundraising activity must be paid by a check from the school’s Internal Accounts.”*

*“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.”*

*“Sales Item Inventory Reports are required for all fundraisers even if there was no inventory.”*

The above records analysis reflects that the 2019/20 Fundraising Application/Recap was completed after the softball season commenced. The review of the internal accounts for 2018/19 and 2019/20 reflects daily deposits were not completed as required. The OIG cannot reconcile the deposits or ensure accuracy since Carvatta, the fundraiser sponsor, did not maintain records of inventory or sales, as required.

Carvatta stated during her interviews that she made daily deposits and never used or kept any of the funds for any type of reimbursement. However, the parent volunteer said Carvatta reimbursed her approximately \$30 in cash for purchasing concession items.

Based on the testimony obtained and the records reviewed, the OIG determined that the allegation that Forest Hill Community High School Substitute Teacher/Head Softball Coach Christina Carvatta did not follow the District internal fundraising procedures, despite undergoing training, was **Substantiated**.

## **ALLEGATION 2**

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As a result of Allegation 1, the OIG reviewed the other softball fundraisers on record. Based on the OIG’s review an additional allegation was discovered. The additional allegation is that Christina Carvatta violated School Board Policy 2.16 and Chapters 7 and 19 of the District’s Internal Accounts Manual by not depositing the funds on a daily

basis, not maintaining detailed records of inventories and cash collections, and not accurately completing the required Sales Item Inventory Report.

School Board Policy 2.16 Fundraising Activities Relating to Schools states *“Money derived from any school/classroom based fundraising project or activity shall be deposited in the school’s internal funds...”*

District Internal Accounts Manual Chapter 7 - Cash Receipts and Deposit states *“Activity sponsors must submit collections to the front office on a daily basis.”*

District Internal Accounts Manual Chapter 19 – Fundraising states:

*“The proceeds from school fundraising shall be deposited in the school’s internal funds and must be disbursed in accordance with district purchasing policies for the purposes stated on the Fundraising Application/Recap.”*

*“During a fundraiser the sponsor must: “Be responsible for maintaining detailed records of inventories and cash collections.” and “Turn in monies daily by completing a Monies Collected Report (PBSD 0180).”*

*“Materials or supplies MAY NOT be purchased from fundraising collections. All sales must be turned into the Treasurer intact and all items purchased as part of the fundraising activity must be paid by a check from the school’s Internal Accounts.”*

*“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.”*

**After the completion of this investigation, on January 22, 2021, \$400 was deposited in relation to the fundraiser reviewed below (Candy Fundraiser). Interviews and analysis in relation to this deposit are included in their respective section as “Subsequent Interviews” and “Subsequent Analysis – Candy Fundraiser”.**

## **SUBJECT INTERVIEW**

**On September 11, 2020, a sworn recorded interview of Forest Hill Community High School Substitute Teacher/Head Softball Coach Christina Carvatta was conducted at the Office of Inspector General in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Carvatta” as it relates to Allegation 2:**

Carvatta stated the following regarding the fundraisers:



Popcorn Fundraiser: Carvatta stated that 100 popcorn bags were purchased from the vendor. Carvatta sold the popcorn bags during her free period and afterschool Monday through Friday for approximately two weeks. Carvatta said she sold the bags for \$2 each at the beginning of the fundraiser. She added that she later did a sale of two bags for \$3.50. Carvatta stated she initially sold the bags for \$5 each, but only made one or two sales and subsequently lowered the price. Carvatta said she sold all the popcorn bags, kept track of daily sales, and had no inventory left over. When asked why the account reflected only one deposit instead of daily deposits, Carvatta stated that she made one deposit because she needed the cash to use for change.

Coupon Books Fundraiser: Carvatta stated 60 books were purchased from the vendor. Carvatta explained that she gave each student two books to sell at \$25 per book. Due to Covid-19, the students were not all able to sell the books and had to keep the books until Carvatta was able to collect them from the students. Carvatta said she has 15 books leftover at her house. When asked why the inventory she claimed to have did not match the Sales Item Inventory Report she completed, Carvatta stated she did not remember how many books were actually left at the time she completed the form.

Candy Fundraiser: Carvatta stated 48 boxes of candy (containing 50 pieces of candy) were purchased from the vendor. Students were given two boxes each to sell. Carvatta noted the fundraiser started a week before Covid-19 shut down the schools; therefore, she had a lot of inventory leftover. Carvatta stated the leftover inventory was in her classroom. The Sales Item Inventory Report completed by Carvatta for this fundraiser reflected six boxes were given away, Carvatta explained that she did not actually give six boxes away, it was actually boxes the students had and were later returned to her.

**On October 6, 2020, a follow-up sworn recorded interview of Forest Hill Community High School Substitute Teacher/Head Softball Coach Christina Carvatta was conducted at the Office of Inspector General in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Carvatta” as it relates to Allegation 2:**

Carvatta was asked if there were any other softball fundraisers that were not discussed. Carvatta said she forgot to mention that she also did an online fundraiser through BSN Sports. Carvatta explained that BSN Sports sells apparel using an “online store”. A percentage of each sale goes towards the softball team. Carvatta noted that she worked with the BSN representative for Forest Hill Community High School to set it up and also completed a fundraising application. Carvatta said the online store raised approximately \$78<sup>9</sup> which can be used to purchase apparel for the team.

Carvatta noted that she purchased sweatshirts for the team “out of her own pocket” from Xsports. Carvatta explained that she made the purchase as a token of appreciation. Carvatta confirmed she did not make any other purchases. Subsequently, Carvatta was asked if she was familiar with Paradise Embroidery. Carvatta said she was not familiar and did not recognize the name. When presented with an email from Paradise

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<sup>9</sup> The OIG verified the amount raised through BSN Sports was \$76.

Embroidery requesting payment, she remembered that it was an order she placed for practice shirts. Carvatta stated she paid for the shirts using her personal funds because Bauer told her that the softball account did not have the funds to pay for the shirts.

## Subsequent Interviews

### *WITNESS INTERVIEWS*

**On January 29, 2021, a sworn recorded interview of Forest Hill Community High School Treasurer Michelle Bauer was conducted at Forest Hill Community High School in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Bauer” as it relates to Allegation 2:**

Bauer stated that on January 21, 2021, Carvatta notified her that she had \$400 related to a closed-out candy fundraiser from the previous school year (2019/20), that needed to be deposited. Bauer advised Carvatta to deposit the funds into the drop box safe, but not to include an account number. Bauer explained that since the fundraiser was from the previous year and was already closed, she needed to find out where to deposit the funds. Bauer said that she notified the Principal’s secretary of Carvatta’s deposit.

Bauer stated that she did not ask Carvatta why she had money from a fundraiser from the previous year.

Bauer confirmed that she received a copy of the email that Carvatta sent to Loyd and Kotouch regarding the meeting on January 22, 2021. Carvatta’s email states, “The school offered no guidelines for exchanging moneys under these conditions, but I had spoken with the Treasurer in March who told me to hold on to it until school re-opens, at which point I would receive further direction what to do with the funds and candy.”

Regarding Carvatta’s statement, Bauer said that to the best of her knowledge she does not recall having a conversation with Carvatta in March 2020, directing her to hold on to funds until school re-opens. Bauer searched her email records for any related emails she may have sent to Carvatta. Bauer did not find any record.

Bauer added that on May 22, 2020, she sent Carvatta and other sponsors individual emails requesting closure of any open fundraisers. Bauer said Carvatta went to the school on May 22, 2020, to deposit funds she had collected (\$200) and to close out the fundraisers. Bauer confirmed that when Carvatta went to the school in May 2020, Carvatta did not disclose she had any additional funds in her possession.

**On January 29, 2021, a sworn recorded interview of Forest Hill Community High School Assistant Principal Antonio Loyd was conducted at Forest Hill Community High School in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Loyd” as it relates to Allegation 2:**

Loyd said part of his responsibilities include the Athletics Department. As a result, Principal Esther Rivera reached out to him and Athletic Director Ronald Kotouch to discuss concerns over Carvatta depositing \$400 in the drop safe box “out of nowhere”. Since Carvatta had previous incidents with fundraiser discrepancies, Rivera requested that Carvatta be removed from her softball coaching duties. Loyd stated he did not see the funds that Carvatta dropped in the drop safe box.

Loyd stated that after the meeting with Principal Rivera, he requested the fundraising information from Treasurer Bauer. Bauer provided him with the fundraising application and the account ledger. Subsequently, he sent an email to Carvatta, on January 22, 2021, requesting to meet in order to discuss the softball team. Loyd said the meeting with Carvatta took place in his office around 2:30 PM on January 22, 2021. Loyd noted that Kotouch was not present for the beginning of the meeting. While they waited for Kotouch to join the meeting, Loyd said he welcomed Carvatta and talked about the importance of communication. Once Kotouch joined the meeting, Loyd asked Carvatta about the \$400 deposit. Carvatta said it was from a candy fundraiser that took place last school year. Carvatta explained that because of Covid-19, she was unable to drop off the money. Loyd asked Carvatta why she did not turn in the money when school initially started, Carvatta explained to Loyd that she did not know what to do.

Loyd asked Carvatta if she had any left-over fundraising items. Carvatta told Loyd that she had 13 boxes of candy leftover in a classroom closet and additional boxes may still be with students. Loyd asked Carvatta for a list of students that either still had candy or outstanding balances so that he could assist her in tracking down the students. Loyd stated that Carvatta said she did not have a list. Loyd asked her what her process was for assigning the students the boxes of candy. Carvatta explained that she used sticky notes and therefore did not have documentation that could assist in identifying who or how many boxes per student were distributed.

Loyd said that Carvatta asked if she would be able to coach again next year. Loyd explained to her that it was important to first focus on getting her the required training so that she can handle funds related to fundraisers properly. Loyd stated that Carvatta said, “okay”. Loyd and Kotouch gave Carvatta options on how to notify the softball players. Carvatta elected to let the team know she would no longer be coaching.

Loyd said he directed Carvatta to bring any fundraising items and team uniforms to his office once she had notified the team. Loyd said that the following day, Saturday, he received an email from Carvatta requesting written confirmation of the meeting. The following Monday, Loyd stated that he received a detailed email, from Carvatta, regarding the meeting. Loyd said he sent Carvatta’s email to Principal Rivera. Rivera asked him to

seek guidance from Human Resources Manager Jose Fred. Loyd said Fred provided him with language to respond to Carvatta.

Regarding Carvatta's email: Loyd explained the reference to "Missing \$500" was an estimate he and Kotouch came up with based on the fundraising information provided by Bauer.

Carvatta's email states, "In particular, the following matters were discussed". Loyd noted that during the meeting that took place on January 22, 2021, Carvatta did not say anything regarding the Treasurer instructing her to hold on to funds.

Loyd confirmed that his understanding after speaking with Carvatta is that, Carvatta had the \$400 for some time prior to her making the deposit.

As of the day of the interview, January 29, 2021, Carvatta had not followed the directive to bring the fundraising items and uniforms to Loyd. Therefore, Loyd was unable to confirm the number of candy boxes that Carvatta had in her possession.<sup>10</sup>

**On January 29, 2021, a sworn recorded interview of Forest Hill Community High School Teacher/Athletic Director Ronald Kotouch was conducted at Forest Hill Community High School in West Palm Beach, FL. The following represents actual and paraphrased statements made by "Kotouch" as it relates to Allegation 2:**

Kotouch stated that Treasurer Bauer notified Principal Rivera of a \$400 deposit made by Carvatta that she claimed was from a fundraiser that was done the previous school year. As a result of this issue and previous issues with fundraising, Principal Rivera requested that Assistant Principal Loyd and Kotouch remove Carvatta from her coaching duties to avoid any further issues with money and fundraisers. Kotouch said that the same day, he and Loyd requested the fundraising documentation to determine what money or product was potentially missing. Subsequently, around 2:30 PM on January 22, 2021, Loyd and Kotouch met with Carvatta. Kotouch said that Loyd led the meeting. Kotouch stated that Loyd explained to Carvatta that she would no longer coach the softball team. Loyd asked why Carvatta held on to the funds for so long. Carvatta said that she had been collecting funds and held on to the money because she did not know what to do with the funds during the pandemic.

Regarding the email Carvatta sent after the meeting, Kotouch stated that during the meeting Carvatta did not mention that the Treasurer told her to hold on to the money or that she was not given any guidelines. Carvatta did not mention anything regarding the OIG investigation as stated in her email. Kotouch stated that Carvatta did not dispute the estimate of \$500 missing discussed during the meeting. Kotouch noted that Carvatta said she was unable to get in touch with some of the students that still had candy.

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<sup>10</sup> On February 2, 2021, Loyd confirmed Carvatta had 28.5 boxes of candy. The inventory remains the same as what the OIG observed on September 14, 2020.

Kotouch confirmed that Carvatta did not receive a stipend for coaching this year. Kotouch explained that stipends are paid out at the end of the season (May/June).

**On February 12, 2021, a sworn recorded interview of Jodi Wolfthal was conducted at the Office of Inspector General in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Wolfthal” as it relates to Allegation 2:**

Wolfthal confirmed that she is no longer a softball coach at Forest Hill Community High School.

The OIG read the portion of Carvatta’s email that referenced Wolfthal as follows: “I also confirmed with two of the players that they had delivered their collections (\$100 each) to former Assistant Coach Wolfthal. According to my records, Assistant Coach Wolfthal also received two boxes of candy, but I have no record of her returning the candy or the \$200 for it.”

Regarding players delivering funds to Wolfthal, Wolfthal stated that she received money from various students throughout the year related to the various softball fundraisers. Wolfthal does not know which specific students Carvatta is referring to in the email. Wolfthal recalls specifically one student giving her \$100 because the student’s father requested a receipt. Wolfthal said that she provided the student with a receipt. Wolfthal said she is fairly sure the funds provided by the student were related to the candy fundraiser.

Wolfthal confirmed that whenever she received any fundraising funds, she completed the required paperwork and dropped the funds in the safe. Wolfthal noted that when she received money at the softball fields, she would go back to the school to drop it off in the safe that same day. Wolfthal stated that she did not notify Carvatta when she received any funds related to fundraisers.

Regarding the two boxes of candy referenced in Carvatta’s email, Wolfthal says she is sure she received one box of candy. Wolfthal confirmed she sold all the candy in the box and deposited the funds.

Wolfthal confirmed that Carvatta did not reach out to her or ask her about inventory, records, or collections for any softball fundraiser that took place last school year.

## ***SUBJECT INTERVIEW***

**On February 9, 2021, a sworn recorded interview of Forest Hill Community High School Substitute Teacher Christina Carvatta was conducted at Forest Hill Community High School in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Carvatta” as it relates to Allegation 2:**

Carvatta explained that she received an email from Assistant Principal Loyd requesting a meeting about softball. Carvatta said that on January 22, 2021, she went to Loyd's office and then Athletic Director Kotouch joined the meeting. Carvatta stated that during the meeting Loyd brought up a \$400 deposit she turned in. Carvatta said the funds she turned in were related to a candy fundraiser she sponsored the previous school year (2019/20). Carvatta said she was asked why she was turning in the money now if it was for a fundraiser from the previous year. Carvatta told them that in the middle of the fundraiser, the school was shut down due to Covid-19 and there was no communication as to where to turn money into.

Carvatta stated that she was notified she would not be allowed to coach softball this year (2020/21). Carvatta added that Loyd told her she needed to complete additional fundraising training.

Regarding the funds Carvatta deposited, Carvatta stated that on January 20, 2021, she went to Treasurer Bauer to turn in the money she had from the candy fundraiser. Carvatta said that she was waiting for communication, did not know the protocol, the school did not want anyone collecting cash due to Covid. No one told her what to do with the funds and she no longer wanted to have the money in her possession. Carvatta stated that the \$400 was a mixture of denominations and coins. Carvatta said she received the money from four players right before this school year started, in late July or early August 2020. Carvatta could not remember the player's names, but mentioned [REDACTED]. Carvatta stated she had the information written down, but did not have it with her. The OIG requested Carvatta provide the information, Carvatta agreed to provide it.<sup>11</sup>

Carvatta added that the school was closed when she received the money and therefore she was unable to ask anyone about what to do with the money. Carvatta stated that she returned to school on August 31, 2020, but did not tell anyone about the funds or turn them in because the school limited the movement of staff to avoid exposure.

The OIG asked Carvatta why she did not disclose that she had money from the candy fundraiser when she was interviewed by the OIG on September 11, 2020.

Carvatta: "I did mention that"

OIG: You said you had cash on hand that you had not deposited?

Carvatta: "That I had cash... I was waiting collecting the cash... I was waiting to get cash because the girls were at home"

OIG: You just said you had \$400 from 4 different players

Carvatta: I did not have it with me on hand.

Carvatta admitted that she did not disclose to the OIG during her interview that she had the funds. Carvatta said she was worried and nervous about where the money would end

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<sup>11</sup> After the OIG sent follow-up emails and a deadline for submission of requested documentation, on February 17, 2021, Carvatta provided the names of students that allegedly provided her or another coach with funds. The information did not include specific dates she received the funds (**Exhibit 19**). On February 24, 2021, Carvatta provided date ranges (**Exhibit 20**).

up because of the problems she had previously with money being deposited into wrong accounts.<sup>12</sup>

The OIG asked Carvatta again where she got the \$400 from. Carvatta reiterated she received the money from the players during lockdown. The OIG asked why she did not bring her notes to the meeting. Carvatta stated that she did not know what would be asked.<sup>13</sup>

In the email Carvatta sent to Loyd and Kotouch, she stated “I communicated with Assistant Coach Andrea; she acknowledged that she had collected \$100, but that she did not currently have the money and was unsure when she would be financially able to deliver it.” Regarding Assistant Coach Vasquez, Carvatta stated that she spoke/texted with Vasquez on September 11, 2020, and asked her if she had any candy or money. Carvatta said that Vasquez told her she lost the box of candy but that she would cover the cost and bring it to the school. Carvatta confirmed that to her knowledge, Andrea has not turned in the funds.<sup>14</sup>

The OIG asked Carvatta if she had received the \$400 recently or if the money was from her personal funds and she was reimbursing the school the funds that were missing from the fundraiser. Carvatta maintained that four players gave her the funds and she is not trying to cover up anything.

The OIG asked Carvatta why she did not mention the funds in her response to the draft investigation report. Carvatta said she thought she mentioned it. Carvatta noted that she had a short amount of time to gather all her information.

Carvatta was reminded that she is under oath. Carvatta stated, “I’m sorry, I didn’t mean to like say July/August, I just don’t remember” with regard to when she received the funds. Carvatta said she does not remember when she collected the money from the players, but she wrote it down.

Carvatta said she completed the fundraising training this school year.

## **RECORDS ANALYSIS**

### **Exhibit 4: Deanan Gourmet Popcorn Invoice**

### **Exhibit 5: Internal Account Transaction Report for Popcorn Fundraiser**

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<sup>12</sup> Carvatta said that the 2018/19 concession funds were deposited into the wrong account. There is no record of a fundraising application or decimalized account for the 2018/19 concessions. However, the OIG determined that two deposits for concessions were deposited into a booster softball account. The OIG verified the account number listed on the MCR completed by Carvatta. Records indicate the funds were deposited into the account listed on the MCR. See Allegation 1 for further information.

<sup>13</sup> When the OIG requested to meet with Carvatta. The email to Carvatta stated, “I am in receipt of your email. Since the below pertains to the investigation this office conducted, I would like to set up a time to meet so we can discuss. Please let me know your availability this week.”

<sup>14</sup> On February 15, 2021, the OIG spoke to Vasquez via telephone. Vasquez said she was at work and unable to speak. Vasquez agreed to call the OIG the following day at 9:30am to speak. As of March 23, 2021, the OIG has not been able to get in touch with Vasquez. Vasquez is not a District employee.

- Exhibit 6: Popcorn Fundraiser Sales Item Inventory Report**  
**Exhibit 7: Banking Transaction Detail - \$100**  
**Exhibit 8: Save Around Invoice**  
**Exhibit 9: Internal Account Transaction Report for Coupon Book Fundraiser**  
**Exhibit 10: Coupon Book Fundraiser Sales Item Inventory Report**  
**Exhibit 11: OIG observation of Coupon Book Inventory**  
**Exhibit 12: Old Fashion Candy Company Invoice**  
**Exhibit 13: Internal Account Transaction Report for Candy Fundraiser**  
**Exhibit 14: Candy Fundraiser Sales Item Inventory Report**  
**Exhibit 15: OIG observation of Candy Inventory**  
**Exhibit 16: Banking Transaction Detail - \$270 and \$525**  
**Exhibit 19: 2/17/21 email to OIG from Carvatta**  
**Exhibit 20: 2/24/21 email to OIG from Carvatta**  
**Exhibit 21: Text messages between student and Carvatta**

The OIG determined that Carvatta conducted the following softball fundraisers during 2019/20 (See Table 2).

**Table 2: 2019/20 Softball Fundraisers**

Account #	Description	Profit/Loss
1-15110.01	Popcorn	50.00
1-15110.02	Coupon Books	(118.00)
1-15110.03	Car Wash	126.00
1-15110.04	Pizza	511.58
1-15110.06	Candy	(1,419.64)

The OIG obtained the Fundraising Application/Recap's for the above fundraisers. With the exception of the Pizza fundraiser (1-15110.04), Carvatta completed the Fundraising Application/Recap's for each fundraiser. As stated by Wolfthal, she completed the pizza fundraiser application.

Carvatta also conducted an online fundraiser through BSN Sports. Records reviewed indicate Carvatta completed a Fundraising Application/Recap. BSN Sports provides a portion of sales conducted through their website which can be used to purchase apparel from their website. The funds raised through this online fundraiser totaled \$76.

The OIG's review of the fundraisers discovered discrepancies with the popcorn, coupon books, and candy fundraiser, as follows:

#### *Popcorn Fundraiser*

Invoice# 200294 dated October 7, 2019, from Deanan Gourmet Popcorn, reflects Carvatta purchased 100 bags of popcorn in various flavors (**Exhibit 4**). Carvatta said that she sold the popcorn on a daily basis for two weeks. The Fundraising Application/Recap reflects sales dates between October 14, 2019, and November 8, 2019. However, the



decimalized internal account for the fundraiser reflects one deposit was made on October 21, 2019, totaling \$150 (**Exhibit 5**).

The Sales Item Inventory Report for the popcorn fundraiser completed by Carvatta, dated February 10, 2020 (**Exhibit 6**), reflects 60 bags were sold. Based on this information, there should have been 40 bags of remaining inventory. However, Carvatta stated during her interview that she did not have popcorn leftover. Additionally, Carvatta did not have the sales records she said she maintained. Since Carvatta sold the bags for various amounts, the OIG is unable to determine exactly how much the discrepancy is.

On January 6, 2020, Carvatta completed a Check Requisition, requesting reimbursement of \$100 for the purchase of popcorn bags. The supporting documentation for this reimbursement request was the invoice from Deanan Gourmet Popcorn, which reflects the amount was paid and there is a zero balance. Carvatta provided transaction details from what she says is her personal account reflecting \$100 paid to Deanan Products Inc. on October 6, 2019 (**Exhibit 7**).

#### *Coupon Book Fundraiser*

An invoice from Save Around dated November 19, 2019, reflects 60 “Save Around 2020 – coupon books” were purchased totaling \$750 (**Exhibit 8**). The decimalized internal account for the fundraiser reflects 10 deposits totaling \$632 during October 15, 2019, and March 12, 2020 and the purchase of the books from Save Around (**Exhibit 9**). It should be noted that the price each book was sold (\$25) is not divisible by the amount of funds deposited.

The Sales Item Inventory Report for the coupon book fundraiser completed by Carvatta, dated May 20, 2020 (**Exhibit 10**), reflects an ending inventory of 35 books. During Carvatta’s interview she stated she had 15 books at home. The OIG asked Carvatta to return the books to the school.

On September 14, 2020, the OIG met with Carvatta at the school to verify the inventory. Carvatta escorted the OIG to a room in the Media Center, that was open to staff and students. The OIG accounted for 24 books (**Exhibit 11**), not 35 as listed on the Sales Item Inventory Report or 15 based on Carvatta’s statement.

The discrepancy in ending inventory appears to reflect that the amount deposited is inaccurate. Based on the OIG’s observation of remaining inventory, if the beginning inventory was 60 books and ending inventory is 24, 36 books should have been sold, totaling \$900, causing a discrepancy of \$268 (See Table 3).

**Table 3: Discrepancy in Deposits for the Coupon Book Fundraiser**

Scenario	# of books sold	Sales Price	Total Sales
Based on Actual Deposits and Sales Item Inventory Report	25.28	\$ 25.00	\$ 632.00
Based on Observed Inventory by OIG	36	\$ 25.00	\$ 900.00
<b>Discrepancy</b>			<b>\$ (268.00)<sup>15</sup></b>

*Candy Fundraiser*

Invoice # 347897 from Old Fashion Candy Company dated February 26, 2020, totaling \$2,746.64 (**Exhibit 12**), reflects Carvatta purchased 48 boxes of candy. It should be noted the total amount included freight charges of \$346.64.

The decimalized internal account for the fundraiser reflects seven deposits totaling \$1,327 during March 10, 2020, and May 22, 2020 (**Exhibit 13**).

The Sales Item Inventory Report for the candy fundraiser was completed, but it was not signed (**Exhibit 14**). The report reflects an ending inventory of 18 boxes.

On September 14, 2020, the OIG met with Carvatta at the school to verify the inventory. Carvatta escorted the OIG to a locked classroom. The OIG accounted for 28 sealed candy boxes and one unsealed box that had 25 pieces of candy (**Exhibit 15**). Although the Sales Item Inventory Report reflects six boxes were given away, during Carvatta’s interview she stated those boxes were not actually given away. Therefore, the ending inventory should have been 24.

The Sales Item Inventory Report reflects 24 boxes were sold at \$1 per item for a total of \$1,327. If each box contained 50 pieces of candy and it was sold at \$1 per item, 26 boxes and 27 pieces of one box would have been sold. The OIG confirmed with Carvatta that the candy was sold for \$2 per item.

The information on the Sales Item Inventory Report completed by Carvatta contains inaccuracies regarding the total amount sold, price per item, and remaining inventory.

Based on the OIG’s observation of the remaining inventory, if the beginning inventory was 48 boxes and ending inventory is 28.5, 19.5 boxes should have been sold, totaling \$1,950, causing a discrepancy of \$623 (See table 4).

<sup>15</sup> Carvatta’s response, dated December 14, 2020, to the draft report does not address the \$268 discrepancy. Instead, Carvatta’s response said that she tried to collect the unsold items from players after the pandemic hit, but it was an imperfect process due to matters such as social distancing and quarantining. Carvatta stated that “If I failed to collect all outstanding coupon books or candy boxes, that would have been my mistake. I suggest that some consideration should be given to the unique circumstances of the times.”

**Table 4: Discrepancy in Deposits for the Candy Fundraiser**

Scenario	Boxes Sold (50 pcs. per box)	Individual Items Sold	Price	Ending Inventory	Total Sales
Based on Amount Deposited	13.27	663.5	\$ 2.00	34.73	\$ 1,327.00
Based on OIG observation	19.5	975	\$ 2.00	28.5	\$ 1,950.00
<b>Discrepancy</b>					<b>\$ (623.00)<sup>16</sup></b>

## Subsequent Analysis – Candy Fundraiser

On January 21, 2021, Carvatta turned in \$400 to the school. According to Carvatta, the \$400 were related to the softball candy fundraiser that took place in 2019/20. Since the decimalized account for the candy fundraiser was closed at the end of 2019/20, District records reflect the \$400 were deposited into the Varsity Baseball account (1-0510f78) on January 22, 2021.<sup>17</sup>

Therefore, the discrepancy reflected on Table 4, is now **\$223**.

As stated during Carvatta's subsequent interview, she received the \$400 from students and held on to the funds until January 21, 2021. According to the correspondence Carvatta sent to the OIG on February 17, 2021, she received \$100 from one student in late May 2020, \$200 from two students (\$100 each) in early/mid-June 2020, and \$100 from another student in mid-September 2020.

The OIG reached out to the above students' parents in order to corroborate Carvatta's statement. The OIG was able to speak to the student that Carvatta said she received \$100 from in mid-September 2020. The student confirmed to the OIG that Carvatta went to her (student) home in June 2020, to pick up \$100. The student provided the OIG with text messages between her and Carvatta (**Exhibit 21**). Based on the text messages, it appears that Carvatta may have gone to the student's home on June 5, 2020, to pick up the funds not in September as stated by Carvatta.

Carvatta's statement reflects inconsistencies and contradictions that have made it unclear to the OIG as to the origin of the \$400. See Table 5 for timeline.

<sup>16</sup> Carvatta's response, dated December 14, 2020, to the draft report does not address the \$623 discrepancy. Instead, Carvatta's response said that she tried to collect the unsold items from players after the pandemic hit, but it was an imperfect process due to matters such as social distancing and quarantining. Carvatta stated that "If I failed to collect all outstanding coupon books or candy boxes, that would have been my mistake. I suggest that some consideration should be given to the unique circumstances of the times."

<sup>17</sup> In 2019/20, the softball account closed with a deficit. Some of the deficit was covered by the Varsity Baseball account.

**Table 5: Timeline**

Date	Event
09/11/20	The OIG interviewed Carvatta about all softball fundraisers. Carvatta did not disclose during the interview that she had funds related to any of the fundraisers in her possession.
09/14/20	The OIG met with Carvatta at the school to verify the inventory for the candy and coupon book fundraiser. Carvatta did not disclose that she had funds related to any of the fundraisers in her possession.
10/06/20	The OIG conducted a follow-up interview with Carvatta. Carvatta did not disclose during the interview that she had funds related to any of the fundraisers in her possession.
12/14/20	Carvatta submitted a response to the OIG's draft report. The response did not disclose that she had funds related to any of the fundraisers in her possession.
01/28/21	Carvatta sent the OIG correspondence.
02/09/21	The OIG interviewed Carvatta about the 1/28/21 correspondence. Carvatta stated she had information regarding which students gave her the funds, but did not have the information with her.
02/11/21	The OIG emailed Carvatta requesting her notes regarding which students gave her the funds. Carvatta responded, "In response to your email today, I am gathering the information you requested."
02/16/21	The OIG emailed Carvatta to follow up on the documentation that had not been received.
02/17/21 & 02/24/21	Carvatta provided student names, but did not provide exact dates of when she received the funds. Carvatta referenced communication via text, therefore the OIG requested copies of the text communication.
03/03/21	The OIG emailed Carvatta to follow up on the text communication documentation. As of 03/24/21, the OIG has not received the documentation from Carvatta.

**Apparel Purchases**

The OIG reviewed Carvatta's District email records. The records indicate that on March 5, 2020, Carvatta received an email from [paradiseembroid@aol.com](mailto:paradiseembroid@aol.com) requesting status of "payment on the t shirts" in the amount of \$270. A search of District internal accounts did not reflect a payment to Paradise Embroidery in the amount of \$270. The OIG contacted the vendor who confirmed they received an online payment on March 7, 2020, in the amount of \$270 from Carvatta. As stated during Carvatta's interview, she paid for the outstanding invoice using her personal funds.

Additionally, Carvatta stated that she purchased sweatshirts for the team. Carvatta provided the OIG with images of transaction details from what she says is her personal account reflecting payments of \$270 and \$525 (**Exhibit 16**).

## CONCLUSION

As a result of Allegation 1, the OIG reviewed the other softball fundraisers on record. Based on the OIG's review an additional allegation was discovered. The additional allegation is that Christina Carvatta violated School Board Policy 2.16 and Chapters 7 and 19 of the District's Internal Accounts Manual by not depositing the funds on a daily basis, not maintaining detailed records of inventories and cash collections, and not accurately completing the required Sales Item Inventory Report.

School Board Policy 2.16 Fundraising Activities Relating to Schools states "Money derived from any school/classroom based fundraising project or activity shall be deposited in the school's internal funds..."

District Internal Accounts Manual Chapter 7 - Cash Receipts and Deposit states "Activity sponsors must submit collections to the front office on a daily basis."

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

"The proceeds from school fundraising shall be deposited in the school's internal funds and must be disbursed in accordance with district purchasing policies for the purposes stated on the Fundraising Application/Recap."

"During a fundraiser the sponsor must: "Be responsible for maintaining detailed records of inventories and cash collections." and "Turn in monies daily by completing a Monies Collected Report (PBSD 0180)."

"Materials or supplies MAY NOT be purchased from fundraising collections. All sales must be turned into the Treasurer intact and all items purchased as part of the fundraising activity must be paid by a check from the school's Internal Accounts."

"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."

The above records analysis demonstrates that Carvatta did not make daily deposits or maintain detailed records of inventory. The information on the Sales Item Inventory Reports submitted by Carvatta include discrepancies and inaccuracies that do not coincide with the respective deposits. Additionally, the Sales Item Inventory Reports do not include the signature of the Principal/Designee verifying the accuracy of the inventory for the fundraisers.

Based on the testimony obtained and the records reviewed, the OIG determined that the allegation that Forest Hill Community High School Substitute Teacher/Head Softball Coach Christina Carvatta did not follow the District internal fundraising procedures was **Substantiated**.

## **ADDITIONAL INFORMATION**

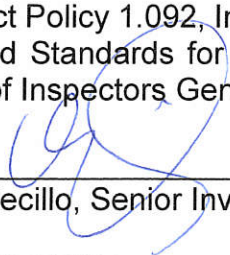
The OIG compared deposits related to softball ticket sales against the softball game schedule. The review determined that funds from ticket sales for two home games were not deposited timely and one game appeared to have no corresponding deposit. As stated during Carvatta's interview, she held on to the ticket box instead of depositing the funds that same day. Additionally, Carvatta did not include the Master Ticket Seller Reports for the last two deposits nor did Carvatta maintain record of a reconciliation of the tickets sold. Based on Carvatta and Kotouch's statement, no tickets were sold for the game that did not have a corresponding deposit.

As stated during Kotouch's interview, he had not reconciled the tickets related to the last two softball home games that took place or returned the leftover tickets to the Document Custodian. On September 24, 2020, Kotouch provided the OIG with ticket inventory documentation reflecting there may be approximately 120 tickets unaccounted for. This information will be referred to the OIG Director of Audit for review.

*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.

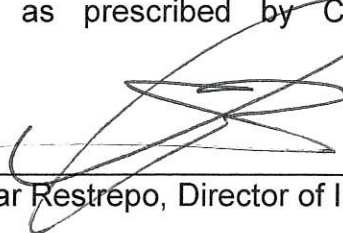
  
\_\_\_\_\_  
Veronica Vallecillo, Senior Investigator

**STATE OF FLORIDA  
COUNTY OF PALM BEACH**

Sworn to (or affirmed) and subscribed before me this 2nd day of June, 2021, by Oscar Restrepo, Director of Investigations 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 Veronica Vallecillo, 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 Commission for Florida Law Enforcement Accreditation.

Approved by:  \_\_\_\_\_ Date: 6/3/21  
Oscar Restrepo, Director of Investigations

Approved by:  \_\_\_\_\_ Date: 6/3/21  
Teresa Michael, Inspector General

**EXHIBIT LIST**

2019/20 Softball Concessions Fundraising Application/Recap ..... Exhibit 1  
 District Email from Bauer to Carvatta dated March 3, 2020 ..... Exhibit 2  
 2019/20 Concessions Fundraiser Sales Item Inventory Report ..... Exhibit 3  
 Deanan Gourmet Popcorn Invoice ..... Exhibit 4  
 Internal Account Transaction Report for Popcorn Fundraiser ..... Exhibit 5  
 Popcorn Fundraiser Sales Item Inventory Report ..... Exhibit 6  
 Banking Transaction Detail - \$100 ..... Exhibit 7  
 Save Around Invoice ..... Exhibit 8  
 Internal Account Transaction Report for Coupon Book Fundraiser ..... Exhibit 9  
 Coupon Book Fundraiser Sales Item Inventory Report ..... Exhibit 10  
 OIG observation of Coupon Book Inventory ..... Exhibit 11  
 Old Fashion Candy Company Invoice ..... Exhibit 12  
 Internal Account Transaction Report for Candy Fundraiser ..... Exhibit 13  
 Candy Fundraiser Sales Item Inventory Report ..... Exhibit 14  
 OIG observation of Candy Inventory ..... Exhibit 15  
 Banking Transaction Detail - \$270 and \$525 ..... Exhibit 16  
 Response from Christina Carvatta ..... Exhibit 17  
 1/28/21 email to OIG from Carvatta ..... Exhibit 18  
 2/17/21 email to OIG from Carvatta ..... Exhibit 19  
 2/24/21 email to OIG from Carvatta ..... Exhibit 20  
 Text messages between student and Carvatta ..... Exhibit 21  
 Response from Christina Carvatta dated April 30, 2021 ..... Exhibit 22

**DISTRIBUTION LIST**

**Action Official Distribution:**

Vicki Evans-Pare, Director, Employee and Labor Relations  
 Esther Rivera, Principal, Forest Hill Community High School

**Information Distribution:**

Palm Beach County School Board Members  
 Donald E. Fennoy II, Superintendent  
 Audit Committee Members  
 OIG File



Activity #: 20-0014-I  
 OIG Staff: V. Valleciello  
 Date Rec'd: 8-12-20 Pages: 1  
 Rec'd: M. Bauer  
 Redacted: Yes  No  N/A  Req'd  TBD  
 Exhibit/Reference #: 1



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/sales data, Master Ticket Seller Report (PBSC 0156), general ledger report, and Transfer Requestion (PBSC 0158). The sponsor will use those documents to complete the ACTUAL SALES column of this form. Attach a Sales Item Inventory Report (PBSC 0182) to this form and submit both completed forms to the treasurer. Sponsors are advised to retain a copy for their records.

School # <u>0581</u>	School <u>Forest Hill High School</u>	Sponsor Name <u>Concession Stand</u>
Sponsor's Account Name <u>Softball - Girls</u>		Primary Account Number <u>5-110.00</u>

A. Type of sale  Resale<sup>1</sup>  Admissions<sup>2</sup>  Services or Donated Item

Perform incoming inventory on goods received.

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

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

B. Description of activity Selling food, drinks and snacks at home games

C. Time of day food sold for each day sold \_\_\_\_\_

D. Specific use of profit Raise funds for language learning and new equipment

E. Date sales begin 2/19/20 Date sales end 4/23/20

A. ESTIMATED SALES (APPLICATION)  
complete prior to fundraiser

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

1. Total Sales <small>(Base for estimate)</small>	\$1,300	\$312.50
2. Cost of Sales (must include sales tax) <small>(Base for estimate)</small>	N/A <i>Parent's Donating Ideas</i>	N/A
3. Other Costs <small>(office printing, security, press, etc.)</small>	N/A	N/A
4. Net Profit (line 1 minus lines 2, 3)		312.50
5. Amount Over/Under Estimated Profit (Column B line 4 minus Column A line 4)	-\$987.50	
Explanation of line 5	<u>Cut Short Due To Covid-19</u>	

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

[Signature]  
 Principal/Approved Signatory  
[Signature]  
 School Treasurer Signature

3/23/20  
 Date  
3/3/2020  
 Date

[Signature]  
 Sponsor Signature  
1-5110.00  
 Account Number Assigned to This Fundraising Activity  
[Signature]  
 Recap Verified by Treasurer Signature  
5/20/2020  
 Date

**From:** on behalf of Christina Carvatta  
**Sent:** Tuesday, March 3, 2020 3:29 PM  
**To:** michelle.bauer@palmbeachschools.org  
**Subject:** Re: Concession Fundraiser

Good afternoon,

Ok I have money in my bag it's in my car. After my 5th period, I will come down, fill out the paperwork and turn in the money.

Thank you!

On Tue, Mar 3, 2020 at 1:49 PM Michelle Bauer <michelle.bauer@palmbeachschools.org> wrote:  
Good Afternoon,

I need the paperwork today for the concession Fundraiser. It's in violation of District Policy to be running the concession prior to the proper paperwork being approved and an account being set up. Also, the money that was collected for concessions has not been turned in for any of the games which date back almost two weeks ago for the 1st game. This is supposed to be done daily.

Thanks!

--

**Michelle Bauer**  
**School Treasurer**  
**Forest Hill High School**  
**6901 Parker Ave, WPB, FL 33405**  
**Phone: 561-540-2421, Fax: 561-540-3024**  
**PX: 22421**

Activity #: 20.0014.I  
OIG Staff: V. Yallecillo  
Date Rec'd: 9.25.20 Pages: 1  
Rec'd: IT Dept.  
Redacted: Yes  No  N/A  Req'd  TBD  
Exhibit/Reference #: 2



# THE SCHOOL DISTRICT OF PALM BEACH COUNTY Sales Item Inventory Report

This report must be completed promptly upon completion of each purchasing activity listing products, attached to the Purchasing Approval/Receipt form (PBSD 0153), and submitted to the Treasurer. Consider a sales such as vending machines must have a year end inventory taken. List each sales item and its unit selling price, even if no inventory remains in the inventory section, briefly explain when tagged to the items listed in Column 5.

I hereby verify the accuracy of this inventory.

Signature of Treasurer/Treasurer

Date 5/20/20

Date

Does ending inventory remain?  YES  NO

School	Forest Hill High School
Sponsor Name	Christina Cervino
Activity/Account Name	Sale - Concession Stand
Account Number	5-110.00
Inventory Location	Forest Hill High School
Inventory Date	5/20/20

1 Description of Inventory Sales Item	2 Beginning Inventory	3 Purchases	4 Less Items Sold	5 Less Items Given Away (Making etc. ...)	6 Ending Inventory (2+3-4-5)	7 Item Sales Price	8 Total Item Sales (7 x 6)
		/					
**TOTAL COL. 5							
						***TOTAL SALES	

\* Sponsor verifies by comparing to previous appropriate Sales Item Inventory Reports.  
 \*\* Enter the number of items that are undistributed for or given away at no cost. An explanation should be provided with sales tagged to these items. A system for sales given away with a resale cost of \$50 or more, provide a detailed listing of who received the items. Making items with a resale cost of \$50 or more will be considered as sales and should be reported to the principal immediately.  
 \*\*\* Should agree with sales recorded in fund raising account.  
 PBSD 0152 (Rev. 11/2019)      CDE/CMAA - Fundraising Application (PBSD 0153)      COPY - Return for your records

Activity #: 20-D14-I  
 OIG Staff: V. Valicello  
 Date Rec'd: 8.12.20 Pages: 1  
 Rec'd: M. Bauer  
 Redacted: Yes  No  N/A   
 Exhibit/Reference #: 3  
 Rec'd: TBD

Gourmet Popcorn

Permit Payment to the Following Address \*\*

Accounts Receivable  
216 Windco Cir  
Wylie, TX 75098

To Order:  
visit us online at [www.deanan.com](http://www.deanan.com)  
or  
Call 800-275-9896

# INVOICE

DATE	INVOICE #
10/7/2019	200294

BILL TO

FHC/HS/PBF  
Christina Carvatta  
1429 W. Jennings St.  
LANTANA, FL 33462

SHIP TO

Forest Hill High School  
6901 Parker Ave  
WEST PALM BEACH, FL 33405  
Attn: Christina Carvatta

**PAID**  
10/07/2019

P.O. #	Terms	Region	Ship Date	VIA	DUE DATE	Project
	PO Required For N...	FL	10/7/2019	FEDEX	10/28/2019	Varsity Softball

QUANTITY	ITEM CODE	DESCRIPTION	PRICE EACH	AMOUNT
1	FR100-M	100 Full Size - Mixed 10 caramel, 25 vanilla, 5 dark chocolate, 5 butter, 20 yellow cheese, 15 white cheddar, 5 salsa, 15 kettle corn	100.00	100.00
15	DSBrochure	Direct Sales Gloss Flyer/Brochure	0.00	0.00
15	DSForms	Direct Sale Order Forms - 2-Part - To take Pre-orders for Individual Packets of Popcorn	0.00	0.00
4	FP-Online MSG	Free Packets for Online Order Get 4 Free packets for ordering Fundraising items via our Web Site Checkout at <a href="http://www.deanan.com">www.deanan.com</a> !!	0.00 0.00	0.00 0.00
	SHELF LIFE MSG	***** POPCORN HAS A 21 DAY SHELF LIFE. PLEASE COMPLETE ALL SALES WITHIN THIS TIME FRAME AS WE CANNOT TAKE BACK UNSOLD PRODUCT ***	0.00	0.00

**PAID**

CK. NO. \_\_\_\_\_  
DATE \_\_\_\_\_

Activity #: 20.004.I  
OIG Staff: V. Vallecillo  
Date Rec'd: 8.12.20 Pages: 1  
Rec'd: M. Bauer  
Redacted: Yes No  N/A Req'd TBD  
Exhibit/Reference #: 4

GOOD LUCK ON YOUR FUND RAISER!

Email:  
[orders@deanan.com](mailto:orders@deanan.com)  
or  
[accounting@deanan.com](mailto:accounting@deanan.com)

Phone #

972-442-1500

Total	\$100.00
Payments/Credits	-\$100.00
<b>Balance Due</b>	<b>\$0.00</b>

Activity #: 20-0014-I  
 OIG Staff: V. Vallecillo  
 Date Rec'd: 8.12.20 Pages: 1  
 Rec'd: School Cash  
 Redacted: Yes  No  N/A  Req'd TBD  
 Exhibit/Reference #: 5

Forest Hill High  
 Activity Funds-Area 5  
 Wells Fargo

Customized Transaction Report

Report #11

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>
10/21/2019	Deposit 1461	SOFTBALL-GOURMET POPCORN 1-5110.01	SALES	\$0.00	\$150.00	\$1,698.50	10/31/2019
01/07/2020	Check 52392	SOFTBALL-GOURMET POPCORN 1-5110.01	CHRISTINA CARVATTA PURCHASE OF RESALE ITEMS Inv#	\$100.00	\$0.00	\$100.00	01/31/2020
02/10/2020	Transfer 2548	SOFTBALL-GOURMET POPCORN 1-5110.01	CLOSE OUT FUNDRAISER	\$50.00	\$0.00	\$50.00	
<b>Grand Total:</b>				<b>\$150.00</b>	<b>\$150.00</b>	<b>Balance:</b>	<b>\$0.00</b>



# THE SCHOOL DISTRICT OF PALM BEACH COUNTY Sales Item Inventory Report

This report must be completed promptly upon completion of each fundraising activity selling products, attached to the Fundraising Applications/Recap form (PBSD 0153), and submitted to the treasurer. Continuous sales such as vending machines must have a year end inventory taken. List each sales item and its unit selling price, even if no inventory remains. In the inventory section, briefly explain what happened to the items listed in Column 5.

I hereby verify the accuracy of this inventory.

Signature of Teacher/Sponsor

Date 2/10/20

Reviewed by Principal/Designee \_\_\_\_\_

Date \_\_\_\_\_

Does ending inventory remain?  YES  NO

School	Forest Hill Community High School		
Sponsor Name	Deanen Gourmet Percorn		
Activity Account Name	Soccerball Girls - Percorn		
Account Number	1-5/10.00		
Inventory Location			

1 Description of Inventory Sales Item	2 Beginning Inventory*	3 Purchases	4 Less Items Sold	5 Less Items Given Away/ Missing, etc.**	6 Ending Inventory ((2+3)-(4+5) = 6)	7 Item Sales Price	8 Total Item Sales (7 x 4)
Gourmet Percorn	40	40	0	0	0	\$2	\$80
Gourmet Percorn Sale <sup>2 basis</sup> \$3.50		20	0	0	0	\$3.50	\$70
<b>TOTAL SALES</b>							\$150

\* Sponsor verifies by comparing to previous applicable Sales Item Inventory Report(s).  
 \*\* Enter the number of items that are unaccounted for or given away at no cost. An explanation should be provided with what happened to these items, if known. For items given away with a resale cost of \$50 or more, provide a detailed listing of who received the items. Missing items with a resale cost of \$50 or more will be considered stolen and should be reported to the principal immediately.  
 Should agree with sales recorded in fund raising account.

Activity #: 20-00111  
 TOTAL COL: 5  
 Date Rec'd: 8.12.20 Pages: 1  
 Rec'd: M. Bauer  
 Redacted: Yes  No  N/A  Req'd  TBD  
 Exhibit/Reference # 6  
 COPY - Retain for your records

-\$100.00

Card

Activity #: 20.0014.I  
OIG Staff: V. Vallecuillo  
Date Rec'd: 10.13.20 Pages: 1  
Rec'd: C. Carratta  
Redacted: Yes  No N/A Req'd TBD  
Exhibit/Reference #: 7

Transaction date

Oct 06, 2019

Posted date

Oct 08, 2019

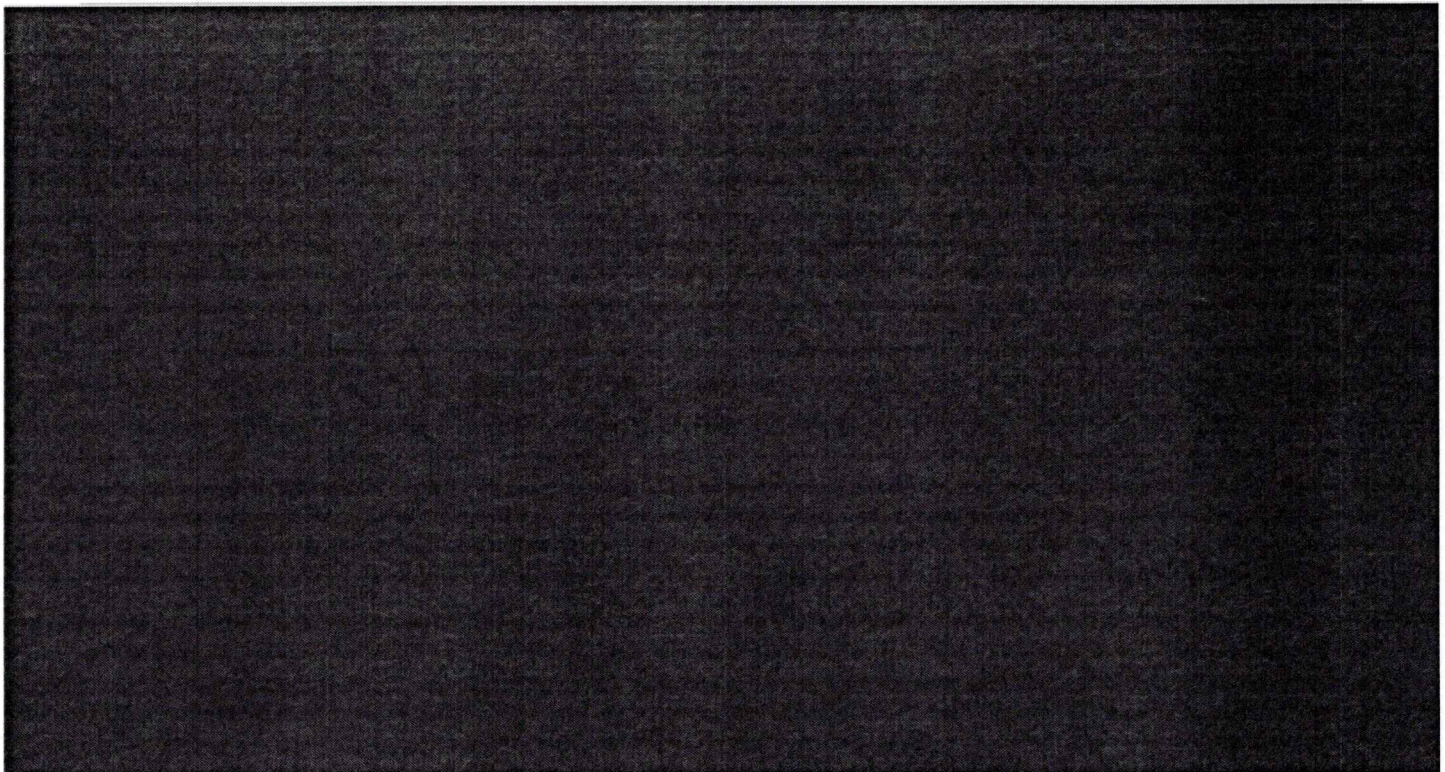
Description

DEANAN PRODUCTS INC

210-658-8146 TX 10/07

 Digital Receipts

You don't have any receipts in your library





Activity #: 20.0014.I  
OIG Staff: V. Vallecillo  
Date Rec'd: 8.12.20 Pages: 1  
Rec'd: M. Bauer  
Redacted: Yes  No  N/A  Req'd  TBD  
Exhibit/Reference # 8

Dana Roman  
112 Canterbury Place  
Jupiter, FL 33458

Date: 11/19/2019

**INVOICE FOR:**

Forest Hill High School  
6901 Parker Avenue  
West Palm Beach, FL 33405

**PRIMARY CONTACT:**

Christina Carvatta - softball

PRODUCT DESCRIPTION	BOOKS	RATE	AMOUNT
Save Around 2020 - coupon books	60	\$12.50	\$750.00
TOTAL			\$750.00

**Payment due on or before: 12/1/19**

**Make check payable to: Save Around**

**Mail to: Dana Roman, 112 Canterbury Place, Jupiter FL 33458**

Dana Roman - Save Around, sales manager

Have a question? direct: 561.214.1004 / email: [dana@savearound.com](mailto:dana@savearound.com)



Activity #: 20.0014-I  
 OIG Stan: V. Vallecaillo  
 Date Rec'd: 8.12.20  
 Rec'd: School Cash  
 Redacted: Yes  No  N/A  Req'd  Tbl.  
 Exhibit/Reference #: 9

Forest Hill High  
 Activity Funds-Area 5  
 Wells Fargo

Customized Transaction Report

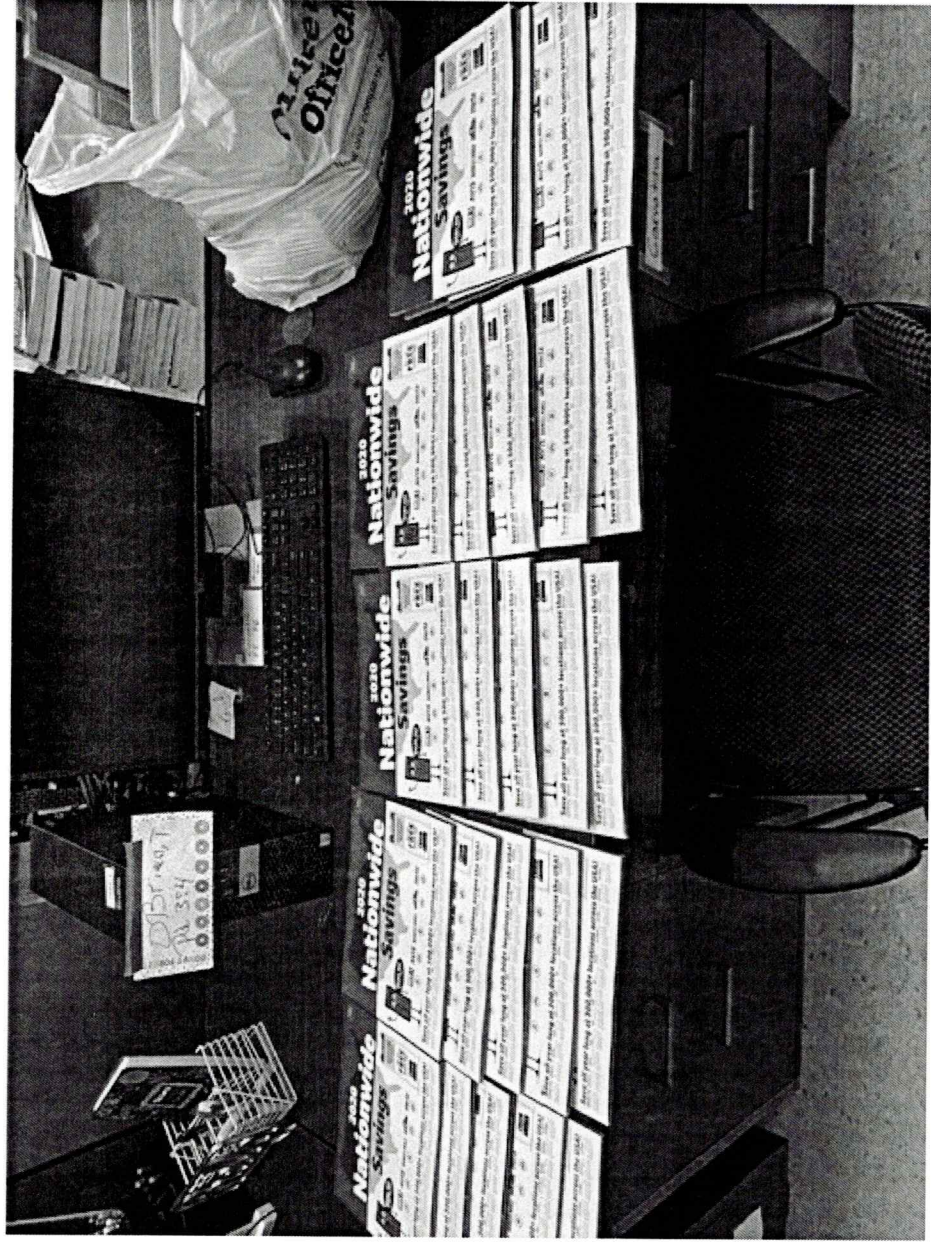
Report #11

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>
10/15/2019	Deposit 1459	SOFTBALL-COUPON BOOKS 1-5110.02	SALES	\$0.00	\$75.00	\$3,639.00	10/31/2019
10/21/2019	Deposit 1461	SOFTBALL-COUPON BOOKS 1-5110.02	SALES	\$0.00	\$207.00	\$1,698.50	10/31/2019
11/13/2019	Deposit 1475	SOFTBALL-COUPON BOOKS 1-5110.02	SALES	\$0.00	\$25.00	\$7,312.01	11/30/2019
11/15/2019	Deposit 1477	SOFTBALL-COUPON BOOKS 1-5110.02	SALES	\$0.00	\$25.00	\$5,585.56	11/30/2019
11/19/2019	Deposit 1479	SOFTBALL-COUPON BOOKS 1-5110.02	SALES	\$0.00	\$25.00	\$2,794.00	11/30/2019
11/20/2019	Deposit 1480	SOFTBALL-COUPON BOOKS 1-5110.02	SALES	\$0.00	\$50.00	\$4,654.77	11/30/2019
11/22/2019	Deposit 1482	SOFTBALL-COUPON BOOKS 1-5110.02	SALES	\$0.00	\$25.00	\$2,294.00	11/30/2019
02/25/2020	Deposit 1529	SOFTBALL-COUPON BOOKS 1-5110.02	SALES	\$0.00	\$50.00	\$4,074.75	02/29/2020
03/04/2020	Deposit 1534	SOFTBALL-COUPON BOOKS 1-5110.02	SALES	\$0.00	\$25.00	\$2,995.80	03/31/2020
03/12/2020	Deposit 1539	SOFTBALL-COUPON BOOKS 1-5110.02	SALES	\$0.00	\$125.00	\$2,016.46	03/31/2020
05/18/2020	Check 52906	SOFTBALL-COUPON BOOKS 1-5110.02	SCHOOL DISTRICT OF PALM BEACH COUNTY P-CARD BAUER Inv# WPB-228914	\$750.00	\$0.00	\$2,573.00	05/31/2020
05/20/2020	Transfer 2591	SOFTBALL-COUPON BOOKS 1-5110.02	COVER DEFICIT AND CLOSE FUNDRAISER	\$0.00	\$118.00	\$118.00	
<b>Grand Total:</b>				<b>\$750.00</b>	<b>\$750.00</b>	<b>Balance:</b>	<b>\$0.00</b>



Activity #: 20-0014.I  
OIG Staff: V. Vallecillo  
Date Rec'd: 9.14.20 Pages: 1  
Rec'd: Picture taken by V. Vallecillo  
Redacted: Yes  No  N/A  Req'd  TBD  
Exhibit/Reference #: 11





www.oldfashioncandy.com

# INVOICE

For Your Convenience  
Please Charge My:

- Visa                       Mastercard  
 American Express       Discover

Number \_\_\_\_\_

Exp. Date \_\_\_\_\_

Invoice Number <b>347897</b>	Account Number <b>561540240P</b>
Invoice Date <b>02/26/20</b>	Due Date <b>04/03/20</b>
Purchase Order Number	Amount Enclosed \$ _____

FOREST HILL CMTY HIGH SCHOOL  
CHRISTINA CARVATTA  
6901 PARKER AVE  
WEST PALM BCH, FL 33405

Please Remit to:

Old Fashion Candy Company  
PO Box 3367  
Evansville IN 47732

For proper credit fill in amount enclosed and return this top section with your payment.

ITEM #	DESCRIPTION	QUANTITY ORDERED	PRICE	AMOUNT
14Z	BAG OF 5 \$2 SWEETARTS CHEWY SOURS*	2	\$0.00	\$0.00
276	MONSTER VARIETY**FREE**	3	\$0.00	\$0.00
276	MONSTER VARIETY	<b>48</b>	\$50.00	\$2,400.00
2P	BAG OF 5 \$2 KIT KAT**FREE**	3	\$0.00	\$0.00
Subtotal:				\$2,400.00
Freight:				\$346.64
Sales Tax:				\$0.00
Total:				\$2,746.64

Net due 30 Days  
Customer Credit  
Purchase Order:

Payment History	Date Posted	Method	Amount
Thank You!! We appreciate your business.	06/01/20	52949	\$2,746.64
Total Paid:			\$2,746.64
Revised Balance Due as of 10-13-20:			\$0.00

**Account Representative: NATASHA**

Thank you for your order! Customer Service 1-800-500-1234.

Please record your account number or invoice number on your check.

Activity #: 20-0014-I  
 OIG Staff: V. Valleclilo  
 Date Rec'd: 10-13-20 Pages: 1  
 Rec'd: T. O'Neal  
 Redacted: Yes  No  N/A  Req'd  TBD  
 Exhibit/Reference #: 12

Activity #: 20-0014.I  
 OIG Staff: V. Vallecillo  
 Date Rec'd: 8.12.20 Pages: 1  
 Rec'd: School Cash  
 Redacted: Yes  No  N/A  Req'd  TBD  
 Exhibit/Reference #: 13

Forest Hill High  
 Activity Funds-Area 5  
 Wells Fargo

Customized Transaction Report

Report #11

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>
03/10/2020	Deposit 1537	SOFTBALL-OLD FASHION CANDY SALE 1-5110.06	SALES	\$0.00	\$284.00	\$1,499.82	03/31/2020
03/12/2020	Deposit 1539	SOFTBALL-OLD FASHION CANDY SALE 1-5110.06	SALES	\$0.00	\$299.00	\$2,016.46	03/31/2020
03/13/2020	Deposit 1540	SOFTBALL-OLD FASHION CANDY SALE 1-5110.06	SALES	\$0.00	\$199.00	\$1,140.00	03/31/2020
03/16/2020	Deposit 1541	SOFTBALL-OLD FASHION CANDY SALE 1-5110.06	SALES	\$0.00	\$99.00	\$735.50	05/31/2020
03/16/2020	Deposit 1541	SOFTBALL-OLD FASHION CANDY SALE 1-5110.06	SALES	\$0.00	\$100.00	\$735.50	05/31/2020
05/20/2020	Deposit 1546	SOFTBALL-OLD FASHION CANDY SALE 1-5110.06	SALES	\$0.00	\$146.00	\$146.00	06/30/2020
05/20/2020	Check 52949	SOFTBALL-OLD FASHION CANDY SALE 1-5110.06	OLD FASHIONED CANDY COMPANY PURCHASE OF RESALE ITEMS Inv# 347897	\$2,746.64	\$0.00	\$2,746.64	06/30/2020
05/22/2020	Transfer 2604	SOFTBALL-OLD FASHION CANDY SALE 1-5110.06	cover deficit and close	\$0.00	\$1,419.64	\$1,419.64	
05/22/2020	Deposit 1548	SOFTBALL-OLD FASHION CANDY SALE 1-5110.06	SALES	\$0.00	\$200.00	\$200.00	06/30/2020
<b>Grand Total:</b>				<b>\$2,746.64</b>	<b>\$2,746.64</b>	<b>Balance:</b>	<b>\$0.00</b>



THE SCHOOL DISTRICT OF PALM BEACH COUNTY  
**Sales Item Inventory Report**

This report must be completed promptly upon completion of each fundraising activity selling products, attached to the Fundraising Applications/Receipt form (PBUSD 0153), and submitted to the treasurer. Continuous sales such as vending machines must have a year end inventory taken. List each sales item and its unit selling price, even if no inventory remains. In the inventory section, briefly explain what happened to the items listed in Column 5. I hereby verify the accuracy of this inventory.

Does ending inventory remain?  YES  NO

School: Forest Hill High School  
 Sponsor Name: Christina Caratza  
 Activity Account Name: Sophomore Candy  
 Account Number: 1-5110.06  
 Inventory Date: 5/22/20  
 Inventory Location: Forest Hill High School

Signature of Treasurer/Sponsor: \_\_\_\_\_ Date: \_\_\_\_\_  
 Reviewed by Principal/Employee: \_\_\_\_\_ Date: \_\_\_\_\_

1 Description of Inventory Sales Item	2 Beginning Inventory	3 Purchases	4 Less Items Sold	5 Less Items Given Away/ Missing, etc.	6 Ending Inventory (2+3)-(4+5) = 6	7 Item Sales Price	8 Total Item Sales (7x6)	
Old boxes cashing 100	-	48	24	6 boxes	18	\$1.00	\$1,327.00	
***TOTAL SALES							20,014.1	\$1,327.00

\* Sponsor verifies by comparing to previous applicable Sales Item Inventory Report(s).  
 \*\* Enter the number of items that are unaccounted for or given away at no cost. An explanation should be provided with what happened to these items, if known. For items given away with resale cost of \$50 or more, provide a detailed listing of who received the items. Missing items with a resale cost of \$50 or more will be considered stolen and should be reported to the principal immediately.  
 \*\*\* Should agree with sales recorded in fund raising account.

Activity # OT AL COL 1

DIG Staff: V. Yarricello

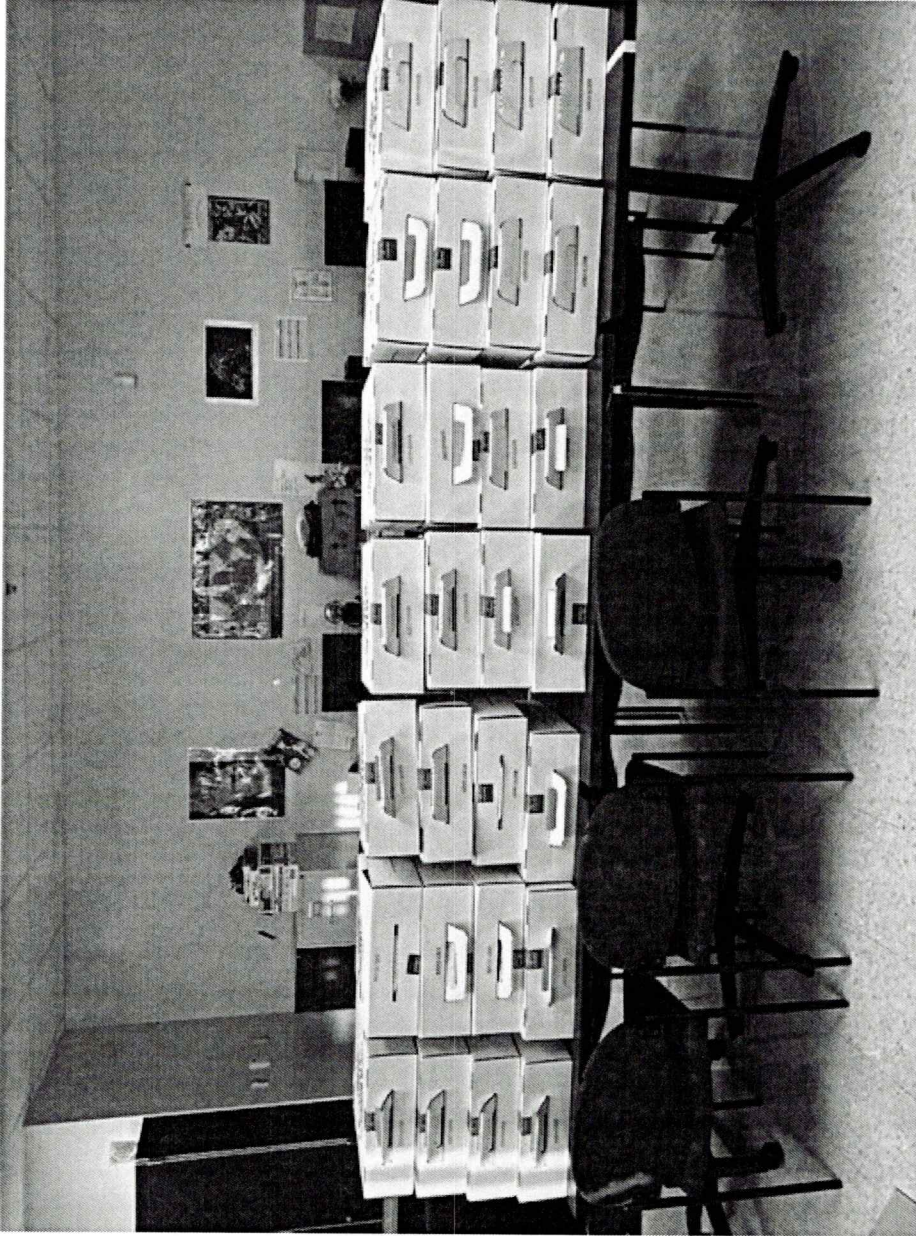
Date Rec'd: 8-12-20 Pages: 1

Rec'd: M. Bayer

Checked for: Yes No N/A Req'd TBD

Exhibit/Reference #: 14

Activity #: 20-0014-I  
OIG Staff: V. Vallecillo  
Date Rec'd: 9.14.20 Pages: 1 of 2  
Rec'd: Picture taken by V. Vallecillo  
Redacted: Yes  No  N/A  Req'd  TBD  
Exhibit/Reference #: 15



Activity #: 20.0014-I  
OIG Staff: V. Vallecillo  
Date Rec'd: 9.14.20 Pages: 2 of 2  
Rec'd: Picture taken by V. Vallecillo  
Redacted: Yes No  N/A Req'd: TBD  
Exhibit/Reference #: 15





Activity #: 20-0014-J  
OIG Staff: V. Vallecillo  
Date Rec'd: 10.8.20 Pages: 1 of 2  
Rec'd: C. Carvatta  
Redacted: Yes  No  N/A  Req'd  TBD  
Exhibit/Reference #: 10

Sent to Scott Siegal

561-685-7565

Real-time ⓘ

\$270.00

Transaction number JPM339500413

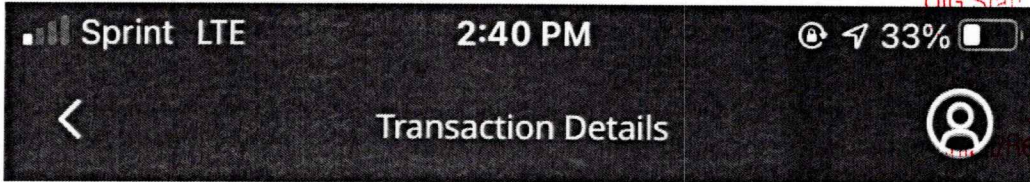
Pay from CPC CHECKING (...6392)

Send on Mar 07, 2020

Status Completed  
Accepted on Mar 07, 2020

Memo Shirts

20.0014-I  
V. Vallecillo  
10.8.20 Pages: 2 of 2  
C. Carvatta  
Yes  No  N/A  Req'd  TBD  
ference # 10



-\$525.00

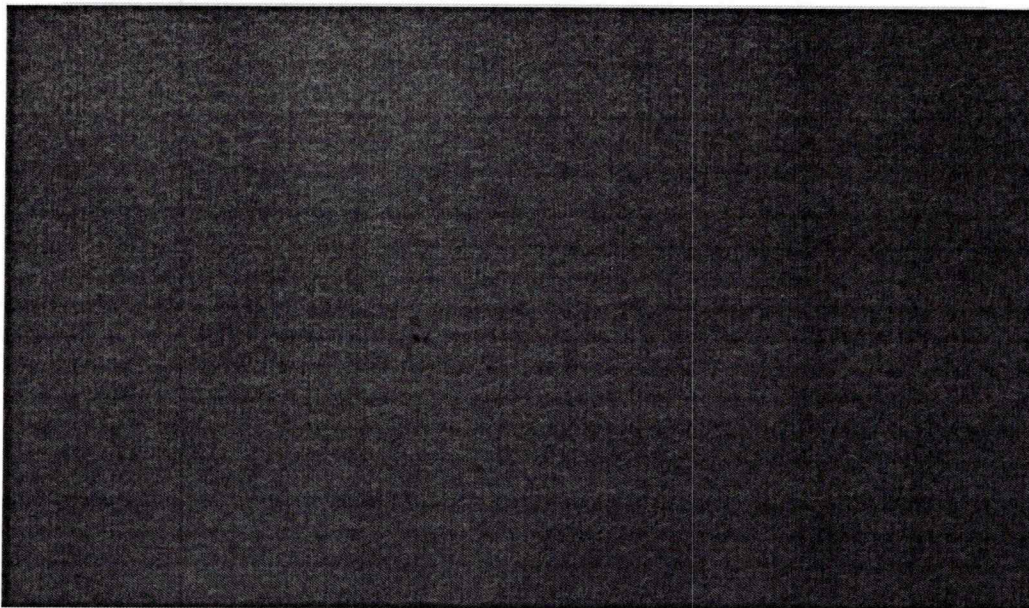
Card

Transaction date May 20, 2020  
Posted date May 21, 2020

Description X-GRAIN/HERO247 563-690-4335 IA  
05/20

Digital Receipts

You don't have any receipts in your library



Disclaimer: Transaction details may be preliminary or incomplete and may not match the transaction as it appears

Activity #: 20-0014-I  
OIG Staff: V. Vallecillo  
Date Rec'd: 12-14-20 Pages: 8  
Rec'd: C. Carratta  
Redacted: Yes  No  N/A  Req'd  TBD  
Exhibit/Reference # 17

To Whom It May Concern,

This is my written statement regarding Forest Hill Community High School OIG Case Number 20-0014-I (the "Report").

Based on my review of the Report, it does appear that my understanding and implementation of School Board Policy 2.16 and Chapters 7 and 19 of the District's Internal Accounts Manual (the "Recordkeeping Procedures") fell short of strict compliance. Although I take responsibility for not having a better understanding, I will note that the District's records and the investigation giving rise to the Report (the "Investigation") have their own flaws.

Ultimately, although mistakes occurred, those were administrative shortcomings and do *not* in any way reflect on my honesty or integrity, as I have never taken or benefited from proceeds of the Softball Team's fundraising efforts.

### **Concerns with the Investigation and Report**

As an initial matter, I find that the Report and the underlying investigation (the "Investigation") contain serious flaws that call into question their fundamental fairness.

The OIG undertook its Investigation and prepared its Report between March through October 2020. On October 28, 2020, I was given only 28 days to respond to the OIG's seven-month effort.<sup>1</sup> Because it was obvious that the Report was a distillation of various statements and records, on November 18, 2020 I requested specific records relating to the Report and Investigation, which request sought:

1. A list of all persons that the OIG contacted in connection with complaint to which the Report relates (the "Complaint");
2. Copies of all recordings and transcripts of interviews conducted in connection with the Complaint;
3. All records relating to the School's Activity Funds relating to the Softball Team, including without limitation all forms, receipts, ledgers, transaction reports, and other accounting records;
4. School Board Policy 2.16 as referenced in the Report; and
5. Chapters 7 and 19 of the District's Internal Accounts Manual as referenced in the Report.

I also requested on November 20, 2020 "the audit and account balance records (whether monthly or quarterly) for all girls' and boys' teams at the school (including the fundraising accounts) ... since the start of the 2018-19 school year."

<sup>1</sup> In conjunction with my requests for underlying records discussed below, I was granted an extension to respond by December 14, 2020, which was only a week after I received the flash drive with the recorded interviews relied upon in the Report.

RECEIVED  
DEC 14 2020  
INSPECTOR GENERAL

Although I was informed by e-mail on November 29, 2020 that I had been provided “all the information you requested,”<sup>2</sup> I received none of “monies collected reports” (“MCRs”) related to the Softball Team (even though I was asked questions about several of them during my interviews). Moreover, with the exception of seven “Customized Transaction Reports” (discussed below), I was provided none of the financial records requested as part of Item 3 above or my November 20, 2020 request.

Because of the failure to provide me with all requested records, my ability to respond fully to the Report has plainly been hampered, which demonstrates the shortcomings of the Investigation and Report themselves, and call into question whether they have been fairly conducted.

Moreover, when I was initially interviewed in connection with the Report on September 11, 2020, I was neither notified in advance of the nature of the interview nor of the fact that I was the subject of the Investigation. As such, the Investigation deprived me of the right to due process as well as the right to counsel.<sup>3</sup>

In short, there are serious questions regarding the fairness of both the Investigation and the resulting Report, and possible violations of my constitutional rights.

### **Response to the Report Findings**

Despite the clear deficiencies in the process underlying the Investigation and Report, I will nevertheless address the Report.

### **Allegations Relating to 2018/19**

Although the Report concludes that an allegation has been substantiated that I did not complete the required Fundraising Application/Recap or obtain approval for the 2018/19 concession fundraising, there is not a single exhibit attached to the Report to support this conclusion. Nor did any records produced in connection with my requests of November 18 and November 20, 2020 (the “Produced Records”) support this conclusion. Rather, the only Produced Record that gives a glimpse of what occurred in 2018/19 is the first entry of the

---

<sup>2</sup> Due to some technology issues, certain recordings could not be accessed when transmitted via e-mail. Ultimately, I was provided with a flash drive on December 8, 2020, from which I could access the recorded interviews.

<sup>3</sup> Significantly, the Report admits that the Investigation was conducted in consultation with law enforcement officers (Report at 4), but this was never disclosed to me before I was asked to give my statements reflected in the Report.

“Customized Transaction Report” starting on 8/12/2019 (see Attachment to this response).<sup>4</sup> That entry shows that the 2018/19 softball moneys were “put in wrong account” by the *School*.<sup>5</sup>

I do not fault the School for that because mistakes can happen. Plus, I realize that there were personnel changes in the school’s bookkeeping department between 2018/19 and 2019/20, so the misplaced moneys could be just the result of different people interpreting the Recordkeeping Procedures differently. Nevertheless, I did complete and submit the concessions fundraising application for 2018/19, but I never received a copy. And what the Produced Records make clear is that (i) I had to have completed the required forms in order to deposit the moneys raised in 2018/19, and (ii) the School has either lost or withheld the records relating to those deposits. As a result, the Report’s conclusion with respect to 2018/19 that allegations were “substantiated” is itself without substantiation.

### Allegations Relating to 2019/20

Upon reviewing the exhibits in the Report (and without having received all the requested records among the Produced Records), I see that I may have fallen short of strict compliance with the Recordkeeping Procedures. Any such shortcomings, however, were related to my misunderstanding of the Recordkeeping Procedures or a degree of inattentiveness on my part. I am sorry for those shortcomings, and I am disappointed in myself for not having done better. That said, I will state unequivocally that I did not personally benefit from any fundraising money, nor did I take any moneys generated from fundraising. Moreover, I do not believe that the breadth of allegations asserted against me in the Report are accurate.

#### 1. Ticket Sales

The Report accuses me of not following the Recordkeeping Procedures related to ticket sales. This is not correct, as I was not responsible for ticket sales. At most, I was a conduit for the administrators in the Athletic Department (“AD”), and I tried to help when AD personnel were unavailable or ill.

The ticket box was routinely brought to the softball team’s home games by a member of the AD staff. Because I was occupied with my coaching responsibilities, I was not involved in ticket sales. There were a couple of games in March in which AD staff were not available, and I took the ticket box for safekeeping after the game. Due to the COVID-19 pandemic and AD Director Kotouch’s contemporaneous illness, there was a failure of AD staff to obtain the ticket box, but I ultimately gave it to Mr. Kotouch. He and I met with Ms. Bauer with the ticket box in April 2020, but Mr. Kotouch was called away during that meeting and he asked that I complete

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<sup>4</sup> I also note that, in general, the Customized Transaction Reports are either facially incomplete or materially defective. To the extent that these reports are reflective of moneys in and out of the Activity Fund for the Softball Team, rarely do debits and credits on such reports relate to the running total set forth on these reports. If these are the records on which the Report is relying, then their deficiencies undermine the entire basis for the Report. If the Report is based on additional records relating to the Softball Team’s Activity Fund, then those other records were not among the Produced Records, which again calls into question the fundamental fairness of the Investigation and Report.

<sup>5</sup> I had no role in establishing any accounts or in putting the moneys in various accounts.

the forms. Although unfamiliar with that process, I completed the forms to my best understanding.

## 2. Concessions

The Softball Team concessions stand was stocked and staffed by parent volunteers.<sup>6</sup> Although I tried to assist by identifying what leftover goods were available at the concession stand and suggesting what might be acquired for an upcoming game, my role was again very limited.

It appears that I may not have been routinely timely with depositing concession proceeds following softball games. Because games typically ended late in the evening, I did not have after-hours access to the school or personnel in the main office. Additionally, I may have not always focused on that paperwork after a long day.<sup>7</sup> I nevertheless did deposit all concession proceeds with the School, and I neither took any of those proceeds nor used them for my benefit.

## 3. Popcorn Fundraiser

Upon review of the Sales Item Inventory Report (Exhibit 6 to the Report), there is admittedly a discrepancy. Exhibit 6 only accounts for 80 of the 100 bags of popcorn that I purchased. At this time, I cannot recall what happened to the additional 20 bags. Obviously, I need to be more attentive to such matters in the future.

## 4. COVID-Impacted Fundraising: Coupon Books and Candy

The final two activities addressed in the Report related to two fundraising efforts that were interrupted by the COVID-19 pandemic, to-wit: the sale of coupon books and the sale of candy. For both of these fundraising efforts, I distributed among the team members coupon books for sale and boxes of candy for sale. The candy boxes each contained 50 items per box.

After the pandemic hit, I did try to collect the unsold items from the players. This was an imperfect process because of the social distancing, shutdowns, and even quarantining that were prevalent at the time.<sup>8</sup> If I failed to collect all outstanding coupon books or candy boxes, that would have been my mistake. I suggest that some consideration should be given to the unique circumstances of the times.

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<sup>6</sup> Although I was questioned extensively about the lack of an inventory list for the concessions stand, this is not something that can be practically laid at my doorstep. The parents handle the concessions during the pre-game warm-ups and the games themselves. I am busy with the team and cannot break away to take an inventory of what parents might have brought.

<sup>7</sup> I typically arrive at school around 7 a.m., and softball games often do not conclude until 9 p.m. or later.

<sup>8</sup> I also note that the excess inventory of candy boxes was kept at the school. Not only did I not have access to such inventory for a period of time, but others would have had access to such inventory. I make no accusations, but I point this fact out for information purposes.

Likewise, any errors in paperwork were due in part to my inability to access parts of the school building where the excess candy was stored, but where I had no access for an extended period of time.

## Conclusions

Because I was privileged to go to school, play sports, then attend college, and play softball in college, I wanted give back to those who haven't had the same privileges as I did. As a coach at Forest Hill, I want to give these girls a chance to be part of something great, being part of a team, help them understand they can do anything when they work hard, cherish the time they had being on a school team, provide a bright future for these girls and their families -- whether that future involves going to college or getting a full time job. I want to give these girls hope and show them there's so much they can do out there in the world.

When I first came to the school, there was no money, barely any equipment and no uniforms for the girls' Softball Team. There have been times I had to bring my own equipment for practices because of the lack of equipment we had at the school. In contrast, other sports seem very well funded,<sup>9</sup> but we worked hard on the softball team with what we had. When the district/school didn't give us any money for us to get anything or cover the cost for umpires., we turned to fundraising.

Plainly, fundraising is not my forte. And I may not have fully understood the Recordkeeping Procedures in undertaking fundraising for the Softball Team. But I certainly did not take or benefit from any fundraising money. Moreover, the intimation that I misused fundraising moneys really hurts me to the core, and it runs contrary to the example I try to set for the girls and their parents – especially because the girls have worked hard, and for them to work together to accomplish a goal for the team is an important reward in itself.

I sought to work as Forest Hill to pursue my passion of coaching. I have earned a Master of Arts degree that could have opened many other doors in education (including doors that offer greater compensation). But softball has played a big part in my life, and I wanted to give back to the girls as a softball coach. I have tried to conduct myself as an example for my players to rely on, to trust, and to confer when help is needed to accomplish goals during high school and beyond. Further, I have tried to conduct myself as a good representative of the Forest Hill community. I seek only to do my best for my students and players – not to cause (or be involved in) any controversy.

I realize that I am not perfect, just as the Investigation and Report suffer from imperfections. If I need further training on the Recordkeeping Procedures, I am prepared to undertake that training. But I need no training on integrity, as I have conducted myself with absolute integrity in all of my dealings with Forest Hill.

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<sup>9</sup> Although my request for records on November 20<sup>th</sup> asked for audit and account balance records for other sports teams, none of these materials were included in the Provided Records.

Sincerely,

Christina M. Carvatta

Attachment



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>
08/12/2019	Transfer 2471	SOFTBALL - GIRLS 1-5110.00	MOVING TO PRIMARY ACCOUNT. NOT A TRUE PARENT RUN BOOSTER PUT IN WRONG ACCOUNT	\$0.00	\$1,352.03	\$1,352.03	
08/12/2019	Transfer 2473	SOFTBALL - GIRLS 1-5110.00	STALE DATED CK#51874 FOR ARNIE OLIVER CASHED BY BANK	\$1,352.03	\$0.00	\$1,352.03	
10/02/2019	DebitMemo	SOFTBALL - GIRLS 1-5110.00	Void - Arnie Oliver SOFTBALL UMPS VS PBC 4/18/19 Inv# -	\$65.00	\$0.00	\$0.00	10/31/2019
10/31/2019	Check 51874	SOFTBALL - GIRLS 1-5110.00	Softball-girl's(198) - STALE DATED - Tax \$0.00 HENRY SCHEIN INC. ATHLETIC SUPPLIES FOR ATHLETICS Inv# 68966978 CLOSE OUT FUNDRAISER	(\$65.00)	\$0.00	(\$65.00)	10/31/2019
01/07/2020	Check 52388	SOFTBALL - GIRLS 1-5110.00	TICKETS VS SEMINOLE RIDGE	\$88.00	\$0.00	\$1,145.00	01/31/2020
02/10/2020	Transfer 2548	SOFTBALL - GIRLS 1-5110.00	CLOSE OUT FUNDRAISER	\$0.00	\$50.00	\$50.00	
02/20/2020	Deposit 1527	SOFTBALL - GIRLS 1-5110.00	TICKETS VS SEMINOLE RIDGE	\$0.00	\$145.00	\$2,577.25	02/29/2020
02/27/2020	Transfer 2552	SOFTBALL - GIRLS 1-5110.00	CLOSE OUT FUNDRAISER	\$0.00	\$126.00	\$126.00	
03/02/2020	Deposit 1532	SOFTBALL - GIRLS 1-5110.00	TICKETS VS PARK VISTA	\$0.00	\$135.00	\$12,026.55	03/31/2020
04/01/2020	Deposit 1543	SOFTBALL - GIRLS 1-5110.00	TICKETS VS LAKE WORTH	\$0.00	\$55.00	\$512.00	05/31/2020
04/01/2020	Deposit 1543	SOFTBALL - GIRLS 1-5110.00	TICKET VS GLADE CENTRAL	\$0.00	\$78.00	\$512.00	05/31/2020
05/04/2020	Check 52803	SOFTBALL - GIRLS 1-5110.00	SCHOOL DISTRICT OF PALM BEACH COUNTY GAME OFFICIALS Inv# WPB-228650 CLOSE OUT FUNDRAISER	\$576.00	\$0.00	\$10,343.90	05/31/2020
05/13/2020	Transfer 2570	SOFTBALL - GIRLS 1-5110.00	CLOSE OUT FUNDRAISER	\$0.00	\$511.58	\$511.58	
05/18/2020	Check 52906	SOFTBALL - GIRLS 1-5110.00	SCHOOL DISTRICT OF PALM BEACH COUNTY GAME OFFICIALS Inv# WPB-228994	\$288.00	\$0.00	\$2,573.00	05/31/2020

<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>
05/20/2020	Transfer 2590	SOFTBALL - GIRLS 1-5110.00	CLOSE ACCOUNT	\$0.00	\$312.50	\$312.50	
05/20/2020	Transfer 2591	SOFTBALL - GIRLS 1-5110.00	COVER DEFICIT AND CLOSE FUNDRAISER cover deficit and close	\$118.00	\$0.00	\$118.00	
05/22/2020	Transfer 2604	SOFTBALL - GIRLS 1-5110.00		\$1,419.64	\$0.00	\$1,419.64	
05/27/2020	Transfer 2609	SOFTBALL - GIRLS 1-5110.00	COVER DEFICIT IN SOFTBALL ACCOUNT	\$0.00	\$4,889.32	\$4,889.32	
<b>Grand Total:</b>				<b>\$3,841.67</b>	<b>\$7,654.43</b>	<b>Balance:</b>	<b>\$3,812.76</b>



Veronica Vallecillo <veronica.vallecillo@palmbeachschools.org>

## Re: OIG Draft Report Case 20-0014-I

1 message

**Christina Carvatta** <christina.carvatta@palmbeachschools.org>  
To: Veronica Vallecillo <veronica.vallecillo@palmbeachschools.org>

Activity #: 20-0014-I Thu, Jan 28, 2021 at 1:27 PM  
OIG Staff: Y. Vallecillo  
Date Rec'd: 1/28/21 Pages: 1 of 2  
Rec'd: via email  
Redacted: Yes No  N/A Req'd TBD  
Exhibit/Reference #: 18

Dear Ms. Vallecillo,

I was advice by assistant principal Mr. Loyd to send this to you:

Dear Mr. Loyd and Mr. Kotouch:

At the conclusion of our meeting on Friday regarding the girls' softball team, I was told to expect a written confirmation of that meeting. Although I inquired about the status of such confirmation over the weekend, I received no response. In light of this, I am writing to follow-up our meeting.

As you know, on Friday morning I was summoned to meet with you Friday afternoon without any explanation of the purpose of the meeting. When I arrived, I learned that the meeting was to discuss the softball team's candy fundraiser that was started last Spring just prior to the lockdown resulting from the COVID-19 pandemic. In particular, the following matters were discussed:

1. Recently deposit from the candy fundraiser: I was asked about funds I deposited with the Treasurer's office on 1/21/21 from the candy fundraiser. I explained that these were moneys that I received after the pandemic lockdown. Because of concerns about interactions that might spread the coronavirus, there were related concerns about handling cash. The school offered no guidelines for exchanging moneys under these conditions, but I had spoken with the Treasurer in March who told me to hold on to it until school re-opens, at which point I would receive further direction what to do with the funds and candy. Because I had received no further direction, on Wednesday 1/20/21 I went to see the Treasurer to remind her I have money from the girls that was received after the lockdown. The Treasurer told me to drop it off in the deposit box, which I did on 1/21/21.
2. Communications: Having explained that I held onto moneys from the candy fundraiser because the school offered no guidelines about what to do with such moneys during the pandemic, Mr. Loyd said that I should have asked the Athletic Director or anyone of the Assistant Principals who could have told me. I have understood that developing and communicating protocols about such matters is the responsibility of the Administration; with the widespread disruption caused by the pandemic, I did not disturb anyone in the Administration about this in light of the Administration's broader efforts to establish protocols and the direction I had already received from the Treasurer. Since September, I have also been constrained from communicating about this matter with anyone based on direction I received from Ms. Veronica Vallecillo of the OIG. In light of what I had been told (and not told) by the Treasurer and the OIG, to suggest that I should have contacted the AD or an AP is plainly inconsistent with what I had been told. Ironically, before Mr. Kotouch joined the meeting, Mr. Loyd casually commented about the lack of communication at the school. That seems far more apparent in light of the conflicting directions I received from the Treasurer, the OIG, and now you both.
3. "Missing \$500" from candy fundraiser: You informed me that \$500 was "missing" from the candy fundraiser. As noted, the fundraiser was interrupted by the pandemic. Much of the inventory purchased for the fundraiser was returned, but I did not have access to that inventory during the lockdown. As a result, I did not have a clear recollection of what moneys were collected and what unsold inventory remained. During our meeting, Mr. Loyd informed me that \$500 was missing. Following our meeting, I did go back through my notes and correspondence to try to reconcile the claim of a \$500 shortfall. I communicated with Assistant Coach Andrea; she acknowledged that she had collected \$100, but that she did not currently have the money and was unsure when she would be financially able to deliver it. I also confirmed with two of the players that they had

delivered their collections (\$100 each) to former Assistant Coach Wolfthal. According to my records, Assistant Coach Wolfthal also received two boxes of candy, but I have no record of her returning the candy or the \$200 for it. Had I been given any advanced notice of our meeting on Friday, I might have had this information available, but I think it is plain that the money is accounted for; it simply has not been delivered to the school by the assistant coaches who have such moneys.

Although I presumably could have made greater efforts to collect the outstanding money from the fundraiser sooner, at the time of the lockdown there was great uncertainty about pathways for spreading the coronavirus. Even today, there are cautions about handling cash that could be transferred from people who are infected, thereby furthering the spread of COVID-19. Given the lack of direction from the school about such matters, I don't think my actions were unreasonable for these unusual times.

- 4. Coaching Status. Because of the so-called missing \$500, you told me that this doesn't look good, and the principal made the decision to "protect" me by not having me coach this year. With all due respect, I believe that this decision is ill-informed and misplaced. To the extent that it is based on the "missing \$500" that has been accounted for, the decision is simply based on wrong information. As far as "protecting me," not having me coach offers me no protection. Moreover, it disserves the girls on the softball team – especially the seniors on the team. With the season starting in less than three weeks, making a last-minute switch in coaching (especially without any assistant coaches involved yet this year) will undermine the efforts of the girls on the team. If the students' welfare is truly the focus of the school, I think that the decision not to have me coach is wrong-thinking.

In light of the foregoing, I ask that you both and Principal Rivera reconsider this matter. I will defer delivery of the uniforms and equipment and informing the players until I hear back in writing from you.

Thank you,  
Ms. Carvatta

Activity #: 20-0014-I  
 OIG Staff: V. Vallecillo  
 Date Rec'd: 11/28/21 Pages: 2 of 2  
 Rec'd: Via email  
 Redacted: Yes No  N/A Req'd TBD  
 Exhibit/Reference #: 18



Veronica Vallecillo <veronica.vallecillo@palmbeachschools.org>

**Re: Documents**

1 message

**Christina Carvatta** <christina.carvatta@palmbeachschools.org>  
To: Veronica Vallecillo <veronica.vallecillo@palmbeachschools.org>

Wed, Feb 17, 2021 at 3:36 PM

Dear Ms. Vallecillo,

Per your request, I offer the following information:

1. The following people gave me the funds that I deposited with the Treasurer in January 2021: [REDACTED] \$100 in mid September, [REDACTED] \$100 and [REDACTED] \$100 in early/mid June, and Ysmarai Fernandez \$100 in late May.
2. I spoke with assistant coach Ms. Vasquez early/mid June and September. She informed me that she lost the candy box, but she would reimburse the \$100 when she had the funds.
3. [REDACTED] and [REDACTED] both advised me that they gave the money they collected during the fundraiser to assistant coach Ms. Wolfthal before we were shut down due to Covid.
4. You also asked me for "the record you have of assistant coach Wolfthal having inventory." I am uncertain what you are specifically seeking. Please clarify.

Thank you!  
Ms. Carvatta

On Thu, Feb 11, 2021 at 9:08 PM Christina Carvatta <christina.carvatta@palmbeachschools.org> wrote:

Dear Ms. Vallecillo,

In response to your email today, I am gathering the information you requested.

Thank you!  
Ms. Carvatta

On Thu, Feb 11, 2021 at 4:10 PM Veronica Vallecillo <veronica.vallecillo@palmbeachschools.org> wrote:

Ms. Carvatta,

During our meeting on February 09, 2021, as part of your sworn statement, you agreed to provide me with your "notes" of which students gave you the money that was deposited on or about January 21, 2021. I have not received the information.

Please provide me with the names (first/last), amount, and date the funds were given to you.

Additionally, please provide me with the date you spoke with Ms. Vasquez, the names of the students that gave monies to Ms. Wolfthal, and the record you have of Wolfthal having inventory.

Thanks,

--  
Veronica Vallecillo  
Senior Investigator

Office of Inspector General  
The School District of Palm Beach County  
3318 Forest Hill Blvd., Suite C-306  
West Palm Beach, Florida 33406

Activity #: 20-0014-I  
 OIG Staff: V. Vallecillo  
 Date Rec'd: 2-17-21 Pages: 1  
 Rec'd: via email  
 Redacted: Yes / No / N/A / Req'd / TBD  
 Exhibit/Reference #: 19



Veronica Vallecillo

Activity #: 20-0014-I  
OIG Staff: V. Vallecillo  
Date Rec'd: 2/24/21 Pages: 1 of 2  
Rec'd: Via email  
Redacted: Yes No  N/A Req'd TBD  
Exhibit/Reference #: 20

Re: Documents

1 message

Christina Carvatta <christina.carvatta@palmbeachschools.org>  
To: Veronica Vallecillo <veronica.vallecillo@palmbeachschools.org>

Wed, Feb 24, 2021 at 3:40 PM

Dear Ms. Vallecillo,

To clarify, I do have specific dates for some of my communications, but a cell phone failure in June 2020 has made some of the information unavailable to me. As a result, I offer you the additional information below related to the candy fundraiser that started during the week of March 9-13, 2020 (when the candy boxes were distributed) but was interrupted by the pandemic:

1. I communicated with [redacted] on the week of May 18-22 and September 13; the communication was via text. I communicated with [redacted] on the week of May 18-22 via text. Due to my cell phone troubles, I don't have specific dates for my communications with [redacted] and [redacted] but I communicated with [redacted] around the week of May 18-22 and June 1-5 via text and with [redacted] around the week of May 18-22 and June 1-5, with communication via text.
2. I recall two specific communications with Ms. Vasquez. The first occurred around the week of June 1-5; the second occurred on September 11. These communications were via text.
3. [redacted] informed me via text on or around the week of May 18-22, June 1-5, and on January 23 that she delivered the money she collected for the fundraiser to Assistant Coach Wolfthal. [redacted] informed me via text on or around the week of around May 18-22, June 1-5, and on January 23 that she delivered the money she collected for the fundraiser to Assistant Coach Wolfthal.
4. Because the fundraiser was expected to conclude fairly promptly, I did not issue receipts for the candy boxes. I simply did not anticipate the pandemic and the resulting confusion. In any case, I did note on a post-it to myself that I provided Assistant Coach Wolfthal two boxes of candy for the fundraiser. I would have given the boxes to her the week of March 9-13. Specifically, Coach Wolfthal initially came to my room and asked if she could sell a box in her classroom; a day or two later, she came back to get another box and she told me in person that she had almost sold out the first box. At no time did Coach Wolfthal deliver any proceeds from the sale to me.

Thank you!  
Ms. Carvatta

On Thu, Feb 18, 2021 at 11:27 AM Veronica Vallecillo <veronica.vallecillo@palmbeachschools.org> wrote:  
To clarify, you do not have specific dates for #1-3?

Regarding #4, What date(s) do your records reflect that you gave Ms. Wolfthal two boxes of candy.

On Wed, Feb 17, 2021 at 3:36 PM Christina Carvatta <christina.carvatta@palmbeachschools.org> wrote:  
Dear Ms. Vallecillo,

Per your request, I offer the following information:

1. The following people gave me the funds that I deposited with the Treasurer in January 2021: [redacted] \$100 in mid September, [redacted] \$100 and [redacted] \$100 in early/mid June, and [redacted] \$100 in late May.
2. I spoke with assistant coach Ms. Vasquez early/mid June and September. She informed me that she lost the candy box, but she would reimburse the \$100 when she had the funds.
3. [redacted] and [redacted] both advised me that they gave the money they collected during the fundraiser to assistant coach Ms. Wolfthal before we were shut down due to Covid.
4. You also asked me for "the record you have of assistant coach Wolfthal having inventory." I am uncertain what you are specifically seeking. Please clarify.

Thank you!  
Ms. Carvatta

On Thu, Feb 11, 2021 at 9:08 PM Christina Carvatta <christina.carvatta@palmbeachschools.org> wrote:  
Dear Ms. Vallecillo,

In response to your email today, I am gathering the information you requested.

Thank you!  
Ms. Carvatta

On Thu, Feb 11, 2021 at 4:10 PM Veronica Vallecillo <veronica.vallecillo@palmbeachschools.org> wrote:  
Ms. Carvatta,

During our meeting on February 09, 2021, as part of your sworn statement, you agreed to provide me with your "notes" of which students gave you the money that was deposited on or about January 21, 2021. I have not received the information.

Please provide me with the names (first/last), amount, and date the funds were given to you.

Additionally, please provide me with the date you spoke with Ms. Vasquez, the names of the students that gave monies to Ms. Wolfthal, and the record you have of Wolfthal having inventory.

Thanks,

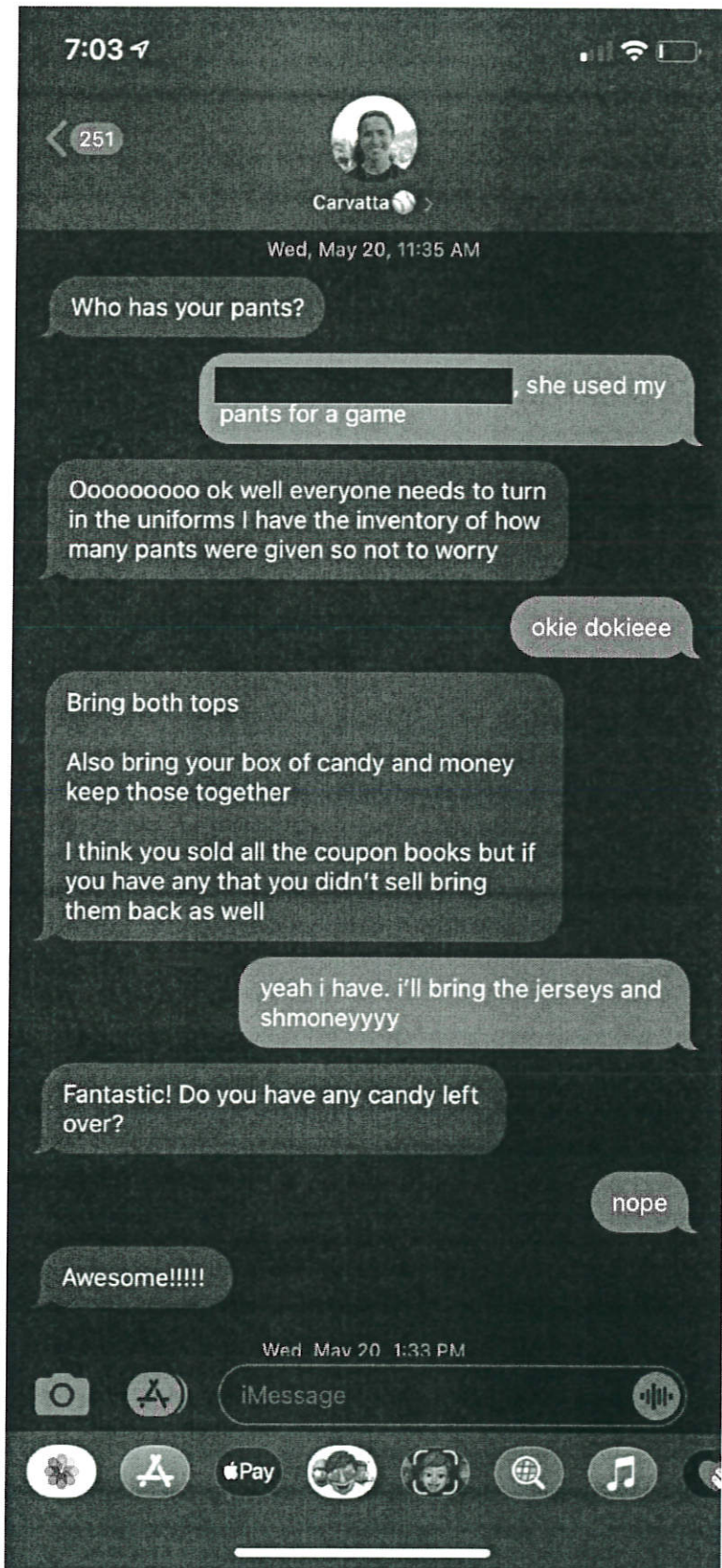
--  
Veronica Vallecillo  
Senior Investigator

Office of Inspector General  
The School District of Palm Beach County  
3318 Forest Hill Blvd., Suite C-306  
West Palm Beach, Florida 33406

--  
Veronica Vallecillo  
Senior Investigator

Office of Inspector General  
The School District of Palm Beach County  
3318 Forest Hill Blvd., Suite C-306  
West Palm Beach, Florida 33406

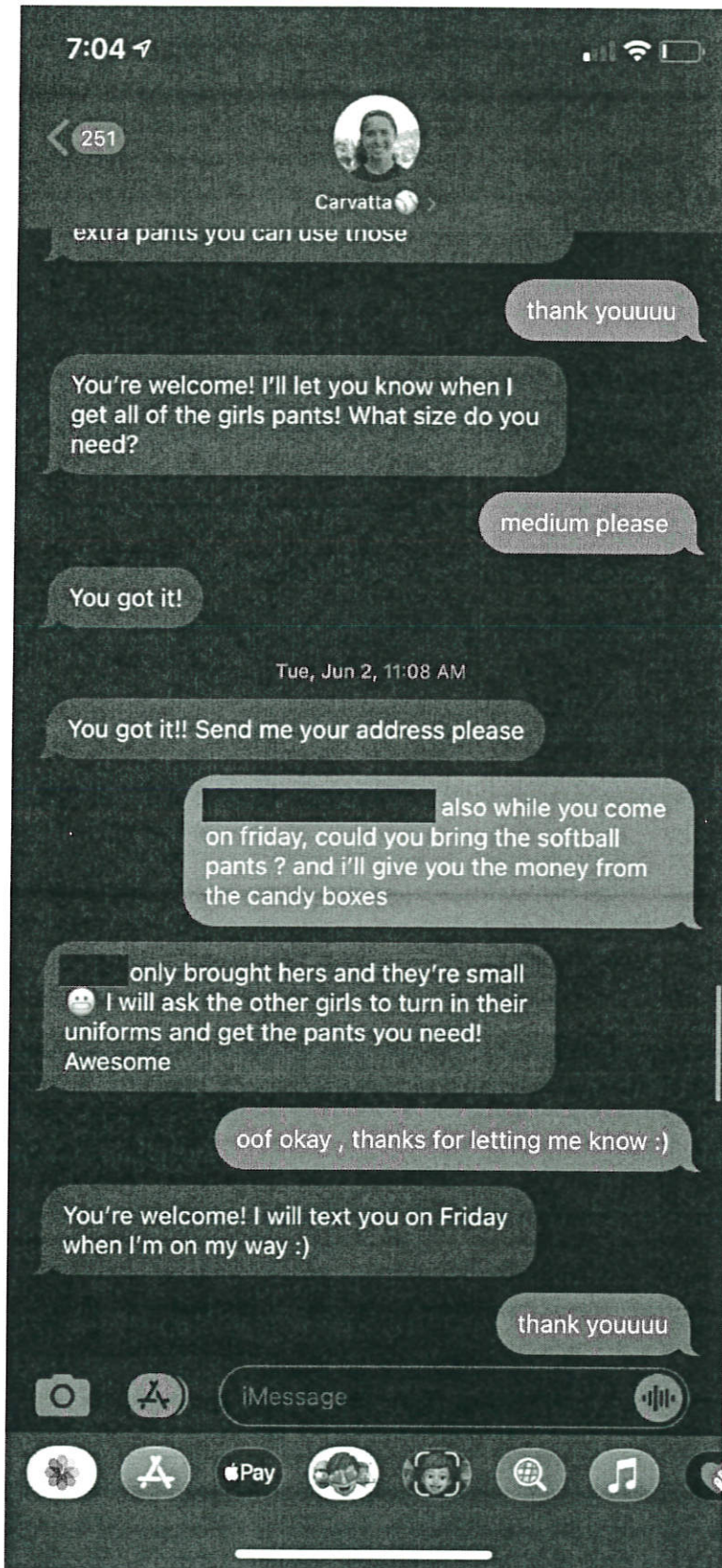
Activity #: 20-0014-I  
OIG Staff: V. Vallecillo  
Date Rec'd: 2/24/21 Pages: 2 of 2  
Rec'd: Via email  
Redacted: Yes No  N/A Req'd TBD  
Exhibit/Reference #: 20



Activity #: 20.0014.I  
OIG Staff: V. Valicchio  
Date Rec'd: 3/4/21 Pages: 1 of 2  
Rec'd: Student  
Redacted:  Yes  No  N/A  Req'd  TBD  
Exhibit/Reference #: 21



Activity #: 20-0014-I  
OIG Staff: V. Yallecillo  
Date Rec'd: 3/4/21 Pages: 2 of 2  
Rec'd: Student  
Redacted:  Yes  No  N/A  Req'd  TBD  
Exhibit/Reference #: 21



Activity #: 20-0014 I  
OIG Staff: V. Vallecillo  
Date Rec'd: 4.30.21 Pages: 1 of 7  
Rec'd: C. Carvatta  
Redacted: Yes  No  N/A  Req'd  TBD  
Exhibit/Reference #: 22

April 29, 2021

To Whom It May Concern,

This is my written statement regarding the revised draft report in Forest Hill Community High School OIG Case Number 20-0014-I (the "Revised Report"), which Revised Report was provided to me on April 1, 2021. This statement supplements my prior statement from December 14, 2020 that is included as Exhibit 17 of the Revised Report.

As an overview of the circumstances discussed in the Revised Report, I will reiterate what I stated in my prior statement that, although mistakes occurred, those were administrative shortcomings and do ***not*** in any way reflect on my honesty or integrity, as I have never taken or benefited from proceeds of the Softball Team's fundraising efforts. Furthermore, while my mistakes were avoidable, I did not "knowingly" fail to follow the District's policies and procedures as the Revised Report claims to have been "substantiated." More importantly, as noted in my prior statement and as made further apparent in the Revised Report, the investigation underlying the Revised Report (the "Investigation") reveals a lack of fundamental fairness and forthrightness that taints the essence of the Revised Report.

### **Lack of Fundamental Fairness**

After receiving the initial version of the draft Report in October 2020, on November 18, 2020 I requested from lead investigator Veronica Vallecillo of the OIG specific records relating to the Report and Investigation, which request sought:

1. A list of all persons that the OIG contacted in connection with complaint to which the Report relates (the "Complaint");
2. Copies of all recordings and transcripts of interviews conducted in connection with the Complaint;
3. All records relating to the School's Activity Funds relating to the Softball Team, including without limitation all forms, receipts, ledgers, transaction reports, and other accounting records;
4. School Board Policy 2.16 as referenced in the Report; and
5. Chapters 7 and 19 of the District's Internal Accounts Manual as referenced in the Report.

I also requested on November 20, 2020 "the audit and account balance records (whether monthly or quarterly) for all girls' and boys' teams at the school (including the fundraising accounts) ... since the start of the 2018-19 school year."

Although on November 29, 2020 Ms. Vallecillo wrote to me that "This completes all the information you requested," the only records provided in response to my request #3 from November 18, 2020 and my request of November 20, 2020 were six "customized transaction reports." No other forms, receipts, ledgers, transaction reports, audits, account balance records, or other accounting records were provided.

Activity #: 20-0014-J  
OIG Staff: Y. Vallecillo  
Date Rec'd: 4.30.21 Pages: 2 of 7  
Rec'd: C. Carvatta  
Redacted: Yes No N/A Req'd - TBD  
Exhibit/Reference #: 20

Significantly, after the time provided to me for my response to the initial draft Report, Ms. Vallecillo wrote to me on December 14, 2020 stating: "I do not believe I received any follow up emails from you stating you were missing documents or did not receive everything you needed." In light of the facts that (i) Ms. Vallecillo and the District (rather than me) would know what records were maintained, and (ii) Ms. Vallecillo expressly informed me that the information provided "completes all the information you requested," how could I have possibly known what documents were missing?

In retrospect, I may have been Pollyannish to accept the assurance that I had been provided with all available records that I had requested, but I believe that the lack of candor toward me on the part of those conducting the Investigation not only has made this entire Investigation fundamentally unfair, but it also calls into question the essential trustworthiness of the Revised Report.

For example, in my initial statement, I provided as an attachment one of the Customized Transaction Reports that the OIG did provide to me as part of its "complete" production of requested records. The very first entry states in the description "put in wrong account." Footnote 12 of the Revised Report responds to my statement by noting "The OIG verified ... [that] Records indicate the funds were deposited into the account listed on the MCR" that I completed. This demonstrates either:

- The OIG misrepresented to me that it provided a complete production of the records I had requested, or
- The OIG is fabricating records that apparently now exist (and did not exist in November 2020) to allow the verification claimed in footnote 12.

Under either of these circumstances, the Revised Report is either patently unfair or untrustworthy, or both.

There is also apparent bias with the rigor undertaken by the OIG to ascertain the facts. I informed Ms. Vallecillo that former Assistant Softball Coach Andrea Vasquez informed me that she still owed \$100 in connection with the softball team's candy fundraiser. But apparently the only effort to speak with Ms. Vasquez was a single call on February 15, 2021 without any apparent follow-up on the part of the OIG (footnote 14 of the Revised Report).<sup>1</sup>

Similarly, the Revised Report summarizes an interview with former assistant softball coach Jodi Wolfthal.<sup>2</sup> According to that statement, Ms. Wolfthal stated that she sold candy for the

<sup>1</sup> Ms. Vallecillo had requested images of text messages I had received from Ms. Vasquez and various students. Because I was concerned with breaching any privacy rights of those individuals, I did not provide them. I also was distrusting of Ms. Vallecillo's indications that I could provide the text images without repercussions, as she advised me on October 6, 2020 as we went to the softball field after our recorded meeting that I had no need to confer with an attorney in connection with the Investigation. Given the accusations, intimidations, and bullying I have experienced during this Investigation, I regret having trusted Ms. Vallecillo's suggestion.

<sup>2</sup> The Revised Report states that the latest interview with Ms. Wolfthal was "sworn." The April 3, 2020 interview with Ms. Wolfthal was apparently not sworn, but it includes statements regarding ticket sales that were debunked in the sworn statement of Athletic Director Kotouch on September 22, 2020. For example, the Revised Report (page 7)

Activity #: 20 0014.J  
OIG Staff: V. Valicchio  
Date Rec'd: 4.30.21 Pages: 3 of 7  
Rec'd: \_\_\_\_\_  
Redacted: Yes No N/A Rec'd \_\_\_\_\_  
Exhibit/Reference # \_\_\_\_\_

C. Carvatta  
TBD  
22

softball team and deposited the funds. The Revised Report is silent regarding whether the OIG confirmed that the school's records verify this account. Of course, if there were records to verify receipt of Ms. Wolfthal's deposits, one must again ask the question why any such receipt was not provided in response to my request for "All records relating to the School's Activity Funds relating to the Softball Team, including without limitation all ... receipts."

I also note that, even though I was told that the Investigation was confidential and that I should not discuss it, apparently somebody has been discussing the Investigation even before the release of any report. As indicated on pages 16-17 of the Revised Report, I was removed as softball coach because of "fundraiser discrepancies." This decision was based on either rumor, uninvestigated circumstances, or the premature release of findings from this Investigation. In any case, as a result of the fundamentally unfair manner in which (a) the Investigation has been conducted and (b) I have been treated, I have now suffered direct and material impacts on my job and to my reputation.

The January 2021 Deposit

It appears that the Revised Report is an outgrowth of my having deposited an additional \$400 from the candy fundraiser to the school treasurer in January 2021. The Revised Report endeavors to make much out of this deposit, but it actually is trying to blow smoke without a fire.

The candy fundraiser began shortly before the effects of the COVID-19 pandemic took hold. Following the onset of the pandemic, there was considerable confusion about safe transactions and a lack of clear and consistent communication regarding procedures at the school. This lack of communication and confusion was particularly noticeable in connection with the handling of cash in light of concerns at the time that the coronavirus could be spread in that manner.

The Revised Report (page 16) mentions the May 22, 2020 e-mail from School Treasurer Bauer about closing of fundraising accounts. The Revised Report paraphrases the sworn interview with Ms. Bauer as follows: "Bauer confirmed that when Carvatta went to school in May 2020, Carvatta did not disclose she had any additional funds in her possession." The Revised Report does not include the e-mail exchanges between Ms. Bauer and me on May 22, 2020, however. Had it done so, the Revised Report would have (or at least should have) stated that, after I went to school on May 22, 2020, I continued my efforts to collect money from candy sales from the players, and **that I reported this to Ms. Bauer.** My e-mail exchanges with Ms. Bauer on May 22, 2020 (see Attachment A) show that, after I deposited the money that I had on May 22, I collected an additional \$100, and I informed Ms. Bauer during the evening of May 22, 2020. I never received any follow-up direction regarding what to do with such additional money.

Even though the school never provided direction regarding what to do with any additional fundraising collections, I continued my collection efforts on behalf of the softball team. I

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states from the unsworn interview with Ms. Wolfthal that "there is an entry fee of \$5 per person to attend games, but at times people do not pay because ... Carvatta does not bring the tickets." Yet, Mr. Kotouch in his **sworn** statement explained that either he "or one of the Assistant Athletic Directors, Ryan Wells or Ryan Nani, ill bring a 'ticket box' to the games." For the Revised Report to include but not identify Ms. Wolfthal's misunderstanding of the facts suggests that the focus of the Investigation seems to be putting me in a bad light, notwithstanding the facts.

Activity #: 20.0014.I  
OIG Staff: Y. Valleclio  
Date Rec'd: 4.30.21 Pages: 4 of 7  
Rec'd: C. Carratta  
Redacted: Yes No N/A Req'd TBD  
Exhibit/Reference #: 22

eventually collected \$400, which I held in anticipation of receiving some direction from the school on COVID-19 protocols for returning such funds. No direction ever came. Subsequently, I was notified of the Investigation and was told by the OIG not to discuss this matter with anyone. As such, I decided to await further direction from the school on how to handle additional funds collected rather than to initiate any discussions (which would have been contrary to the instructions I received from the OIG).

The Revised Report asserts that I did not disclose that I had additional moneys from the candy fundraiser. Insofar as I had met with OIG representatives at various times both on and off the record, I thought I did mention these moneys and that I was given no guidelines or direction regarding what to do with the funds. Certainly, had the question been asked, I would have answered it truthfully, as I answered all of the OIG questions. In any case, given the nature of the Investigation, I tried to be respectful of the process and to focus on answering the questions presented to me.

As the new softball season approach, I decided to contact Treasurer Bauer again regarding moneys collected after the close-out deposits on May 22, 2020. At that time, Ms. Bauer had me deposit the \$400.

The Revised Report writes about this deposit in accusatory fashion with the big question: “why wasn’t the \$400 disclosed sooner?” Perhaps the questions should be:

- Why did I deposit the \$400 at all if nobody seemed to be asking about it?
- If I were trying to cover the shortfall, why did I only deposit \$400 and not the full amount of the alleged discrepancies set forth in the initial Report?<sup>3</sup> I certainly could have obtained the money from my parents if that was the purpose.

Ultimately, the facts bear out that I did disclose the first \$100 collected after the 2020 account close-out immediately to Ms. Bauer, and that I never received any direction about what to do with that or any other money collected. Perhaps I should have asked, but the school administration was dealing with enough chaos due to the pandemic that it did not need to be asked about protocols that were presumably being formulated. Moreover, I was directed by the OIG not to discuss these matters with anyone.

## Conclusion

As I stated in my written statement in response to the initial Report, I made mistakes in terms of complying with the District’s fundraising rules. But I certainly did not take, or benefit from, any fundraising money.

Moreover, I did not get much assistance from the District regarding what to do with funds collected during the pandemic. As established, I notified Treasurer Bauer that I had collected additional money, and I received no response from her or anyone else at the school. The further

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<sup>3</sup> The alleged discrepancies totaled \$941 (\$50 from the popcorn fundraiser, \$268 from the coupon books, and \$623 from the candy fundraiser).

complications from the pandemic of not being able to go to the school (or to visit certain areas of the school once access was again allowed) made it difficult to get direction. Perhaps I could have done things differently, but so could have the District.

At the end of the day, I acted honestly and with integrity. I have taken nothing that was not mine. I have not benefited from school funds. In fact, I had on various occasions used my own funds in support of the softball team.

Perhaps the big lesson I have learned from this process is to distrust the OIG. Not only is the Revised Report biased, but the OIG also conducted the Investigation in a manner marred by untruthful statements and manipulation.

Activity #: 20.0014.I  
OIG Staff: V. Vallecillo  
Date Rec'd: 4.30.21 Pages: 5 of 7  
Rec'd: C. Carvatta  
Redacted:  Yes  No  N/A  Req'd  TBD  
Exhibit/Reference #: 22



Christina Carvatta <christina.carvatta@palmbeachschools.org>

## Fundraiser

8 messages

**Michelle Bauer** <michelle.bauer@palmbeachschools.org>  
To: Christina Carvatta <christina.carvatta@palmbeachschools.org>

Fri, May 22, 2020 at 10:03 AM

Can you come in to close the last fundraiser today before 1?

--

**Michelle Bauer**  
**School Treasurer**  
**Forest Hill High School**  
6901 Parker Ave, WPB, FL 33405  
**Phone: 561-540-2421, Fax: 561-540-3024**  
**PX: 22421**

Activity #: 20-0014 J  
OIG Staff: Y. Valleccillo  
Date Rec'd: 4.30.21 Pages: 6 of 7  
Rec'd: C. Carvatta  
Redacted: Yes  No  N/A  Req'd  TBD  
Exhibit/Reference #: 22

**Christina Carvatta** <christina.carvatta@palmbeachschools.org>  
To: Michelle Bauer <michelle.bauer@palmbeachschools.org>

Fri, May 22, 2020 at 10:15 AM

I only got the money from two of the girls. I've been contacting them the past three days.

[Quoted text hidden]

**Christina Carvatta** <christina.carvatta@palmbeachschools.org>  
To: Michelle Bauer <michelle.bauer@palmbeachschools.org>

Fri, May 22, 2020 at 10:22 AM

I will come by with the money I collected

[Quoted text hidden]

**Michelle Bauer** <michelle.bauer@palmbeachschools.org>  
To: Christina Carvatta <christina.carvatta@palmbeachschools.org>

Fri, May 22, 2020 at 10:42 AM

Good Morning,

I need you to email me the total of the funds that the girls have. We will deposit the money that you turn in today and deposit the rest into the primary account when we can. But I will need a total for documentation purposes.

[Quoted text hidden]

**Christina Carvatta** <christina.carvatta@palmbeachschools.org>  
To: Michelle Bauer <michelle.bauer@palmbeachschools.org>

Fri, May 22, 2020 at 10:44 AM

Good morning,

I have \$200 with me

[Quoted text hidden]

**Michelle Bauer** <michelle.bauer@palmbeachschools.org>  
To: Christina Carvatta <christina.carvatta@palmbeachschools.org>

Fri, May 22, 2020 at 11:08 AM

What about the funds from any of the other girls?

[Quoted text hidden]

**Christina Carvatta** <christina.carvatta@palmbeachschools.org>  
To: Michelle Bauer <michelle.bauer@palmbeachschools.org>

Fri, May 22, 2020 at 11:09 AM

I got one book back one of the girls couldn't sell it.

I only got the money from candy that's the \$200

[Quoted text hidden]

**Christina Carvatta** <christina.carvatta@palmbeachschools.org>  
To: Michelle Bauer <michelle.bauer@palmbeachschools.org>

Fri, May 22, 2020 at 8:02 PM

Good evening,

I got \$100 for the candy. Also I left my list in my classroom for the box of candy! I marked it who sold their boxes and turned in the money. I thought I put it in my bag when I did my teacher check out but when I checked my bag it wasn't there. Is there a way I can get that list?

Have a great weekend!

Christina

[Quoted text hidden]

Activity #: 20.0014.E  
OIG Staff: V. Vallecillo  
Date Rec'd: 4.30.21 Pages: 7 of 7  
Rec'd: C. Carvatta  
Redacted: Yes  No  N/A  Req'd  TBD  
Exhibit/Reference #: 22