



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

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TERESA MICHAEL, CIG, CIGI, CFE
INSPECTOR GENERAL

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MICHAEL J. BURKE, SUPERINTENDENT

MEMORANDUM

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

FROM: Teresa Michael, Inspector General *TM*

DATE: August 23, 2023

SUBJECT: Transmittal of Final Investigative Report:
23-0010-I U.B. Kinsey/Palm View Elementary

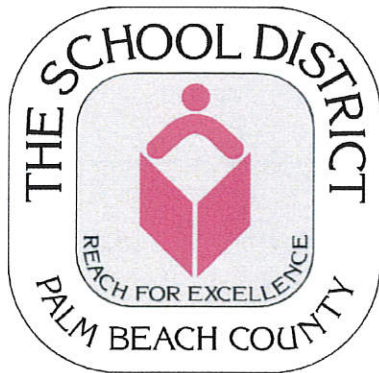
Attached please find a copy of the Palm Beach County School District Office of Inspector General (OIG) Final Report of OIG Case 23-0010-I. On November 17, 2022, the OIG received a referral from the Office of Inspector General Audit Unit regarding the results of their special review of money collections conducted at U. B. Kinsey/Palm View Elementary in response to a request from the Accounting Services Department. The results of the special review concluded there were delays in sending collections to the bank and a discrepancy with the amount that was sent to the bank versus what was received by the bank. Since Treasurer Lashawna Campbell did not offer any explanation as to why there were funds in the safe for more than six weeks after the courier picked up the deposit, an investigation into the matter was opened.

On December 6, 2022, the OIG met with School Police to discuss the acceptance of this case being referred for a criminal investigation. The OIG investigation was suspended until School Police completed their investigation. Consequently, School Police filed a probable cause affidavit with the State Attorney. The State Attorney did not file criminal charges.

The OIG investigation concluded that the allegations that Campbell did not immediately reporting the misappropriation of funds by Administrative Assistant Chanta Woodbury and subsequently falsifying internal account records and Woodbury misappropriated District funds for personal use were **Substantiated**.

In accordance with *School Board Policy 1.092.9.b.iv.*, on June 13, 2023, the draft of this investigation was provided to Ms. Campbell and Ms. Woodbury for a response. A written response from both parties was received by the OIG and included in the final report.

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



OIG CASE NUMBER 23-0010-I

U. B. Kinsey/Palm View Elementary

TYPE OF REPORT: FINAL

DATE OF REPORT: August 23, 2023



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 23-0010-I

EXECUTIVE SUMMARY

From November 28, 2022, through December 16, 2022, the Office of Inspector General (OIG) conducted interviews and reviewed pertinent documentation and records related to allegations against U. B. Kinsey/Palm View Elementary Treasurer LaShawna Campbell and Administrative Assistant Chanta Woodbury. Specifically, Campbell violated Chapter 8 of the Florida Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools, School Board Policies 2.61 and 3.02, and Chapter 7 of the District Internal Accounts Manual by not immediately reporting the misappropriation of funds by Woodbury and subsequently falsifying internal account records; and Woodbury violated Florida Statute 812.014 and School Board Policies 2.61 and 3.02 by misappropriating District funds for personal use.

The investigation concluded the allegations against LaShawna Campbell and Chanta Woodbury were **Substantiated**.

On December 6, 2022, the OIG met with School Police Detective Martha Lopez to discuss the acceptance of this case being referred to School Police for a criminal investigation. The OIG investigation was suspended until School Police completed their investigation. Consequently, School Police filed a probable cause affidavit with the State Attorney. The State Attorney did not file criminal charges.

On June 13, 2023, the OIG forwarded a copy of the draft report to Campbell and Woodbury. On June 26, 2023, Woodbury provided a response to the draft report. Woodbury's response is attached in its entirety. **(Exhibit 4)** On August 16, 2023, Campbell provided a response to the draft report. Campbell's response is attached in its entirety. **(Exhibit 5)**

RECOMMENDATIONS

During the course of the investigation, the following management issues were observed and are referred to Principal Alexander Bemby and the Director of Office of Professional Standards for review and consideration.

- The OIG recommends that Mr. Bemby work with the Facilities Department to replace the current safe or implement procedures to ensure all deposits dropped in the manual hopper device are fully dropped for safekeeping.

INVESTIGATIVE PREDICATE

On November 17, 2022, the School District of Palm Beach County, Office of Inspector General received a referral from the Office of Inspector General Audit Unit regarding the results of their special review of money collections conducted at U. B. Kinsey/Palm View Elementary in response to a request from the Accounting Services Department. The results of the review concluded there were delays in sending collections to the bank and a discrepancy with the amount that was sent to the bank versus what was received by the bank. Since Treasurer Campbell did not offer any explanation as to why there were funds in the safe for more than six weeks after the courier picked up the deposit, an investigation into the matter was opened.

On November 28, 2022, OIG Investigator Veronica Vallecillo was assigned the complaint for investigation.

The OIG investigation concluded that the allegations were Substantiated. The investigation findings of the allegations will be discussed in detail later in this report.

BACKGROUND

U. B. Kinsey/Palm View Elementary School (UBKES) is a public school located at 800 11th Street, West Palm Beach, Florida. The student enrollment at UBKES is 560, serving grades K-5.

COMPLAINT REFERRAL INFORMATION

The OIG's Audit Unit provided the Investigations Unit with a draft Memorandum dated November 8, 2022, titled "Special Review of Money Collections at U.B. Kinsey/Palmview Elementary School." (**Exhibit 1**)

The primary objectives of the special review were to determine: (1) whether all the collections were properly processed and deposited in the school's bank account; (2) if all the monies in the drop-safe were properly accounted for; and (3) the extent of compliance with District procedures in safeguarding money after collection. The review covered the period of July 1 through October 24, 2022.

The review concluded that 53% of collections were delayed in being sent to the bank and \$845 in collections were not sent to the bank intact.

ALLEGATION 1

It is alleged that U. B. Kinsey/Palm View Elementary Treasurer LaShawna Campbell violated Chapter 8 of the Florida Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools, School Board Policies 2.61 and 3.02, and Chapter 7 of the District Internal Accounts Manual by not immediately reporting the

misappropriation of funds by Woodbury and subsequently falsifying internal account records.

Chapter 8 of the Florida Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools, states, in part:

1.4 Cash Collections and Deposits

- c. All money collected must be deposited intact to a depository as frequently as feasible...*
- d. All deposits must equal the total amount of money taken in and recorded on receipts for the period covered by the deposit.*
- e. The principal or designee shall be notified immediately of any errors in deposits or disbursements and shall take appropriate corrective action.*

School Board Policy 2.61.3. defines "Fraud" as a willful or deliberate act or omission by which an individual intends to unlawfully deprive the District through an unauthorized benefit, service, property or something of value by deception, misrepresentation or other unethical or unlawful means. Fraudulent acts include, but are not limited to:

- a. Forgery, falsification or alteration of District documents or records;*

School Board Policy 3.02 Code of Ethics, states, in part:

4. Accountability and Compliance

Each employee agrees and pledges to:

- a. To provide the best example possible; striving to demonstrate excellence, integrity and responsibility in the workplace.*
- b. To obey local, state and national laws, codes and regulations.*
- f. To take responsibility and be accountable for his or her acts or omissions.*
- i. To report improper conduct.*

5. Ethical Standards

- c. Misrepresentation or Falsification - employees should exemplify honesty and integrity in the performance of their official duties for the School District.*

District Internal Accounts Manual Chapter 7 – Cash Receipts and Deposits, states:

A Bookkeeper is responsible for confirming funds collected by sponsors, recording the collections in the internal funds accounting system, setting up parent fees in the online payment system, preparing bank deposits, reconciling the school bank account, and providing computerized receipts and reports to activity sponsors and the principal.

Monies Collected Reports and funds collected by teachers and other activity sponsors must be verified by the bookkeeper, entered into the computerized accounting system, and deposited with the bank. School funds must be deposited intact...

WITNESS INTERVIEW

On December 3, 2022, a sworn recorded interview of UBKES Afterschool Director Cynthia Stubbs was conducted at the Office of Inspector General in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Stubbs” as it relates to Allegation 1:

Investigator Note: Stubbs was interviewed as a result of Campbell’s statement during her initial interview on November 17, 2022.

Stubbs has been in her position as Afterschool Director since 2009.

Stubbs stated part of her responsibilities include collecting and depositing funds. Stubbs noted that as of October 2022, the afterschool program no longer accepts cash. Stubbs explained that when she collected cash, she would complete the required deposit documentation and take the deposits daily to the safe. Stubbs noted the safe is located in the front office. Stubbs noted she would place the contents of her deposit in either an envelope or “sandwich bag.” Stubbs added that she would also sign the drop safe log each time she dropped the deposits in the safe.

The OIG asked Stubbs if she “physically” took the deposits every time to the safe and signed the drop safe log. Stubbs confirmed she did. The OIG showed Stubbs copies of the drop safe log and asked Stubbs if the signature on the document was hers. Stubbs said it was her signature.

Stubbs denied giving funds to anyone to drop in the safe on her behalf. Stubbs said no one offered to drop off the funds for her. Stubbs explained that a few years ago, before Covid, there was an issue where she allowed others to deposit the funds in the safe on her behalf.

The OIG asked Stubbs if anyone had asked her to borrow funds from the deposits she made. Stubbs said no.

The OIG explained to Stubbs the basis of the investigation. The OIG asked Stubbs why would anyone say that she gave her deposits to someone to drop off at the safe. Stubbs said, “that’s weird, no” Stubbs added that to her knowledge she tries to be very careful about what she does when it concerns money. Stubbs reiterated that she dropped off the funds in the safe herself.

The OIG asked Stubbs if Campbell shared any concerns regarding the afterschool program deposits. Stubbs stated that the Treasurer had not said anything to her.

SUBJECT INTERVIEWS

On November 17, 2022, a sworn recorded interview of UBKES Treasurer LaShawna Campbell was conducted at the Office of Inspector General in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Campbell” as it relates to Allegation 1:

Campbell has been in her position as Treasurer since 2019.

The OIG interviewed Campbell regarding information that was obtained during the Audit Unit’s special review conducted in October 2022. Specifically, regarding a conversation Campbell had with Internal Accounts Manager Wendy Martin where Campbell told Martin that “someone bigger” was involved with the delay of deposits. Campbell stated that she was referring to Confidential Secretary Chanta Woodbury.

Campbell said Woodbury took money from deposits made by Afterschool Program Director Cynthia Stubbs. Campbell noted that Stubbs would give Woodbury money bags to be dropped in the safe instead of dropping them in the safe directly. Campbell added that Woodbury told her Stubbs did not have enough time to put the bags in the safe and would just give it to Woodbury on her way out and asked Woodbury to drop it in the safe for her. The OIG asked Campbell if it was Stubbs handwriting on the drop safe log for the deposits. Campbell said that from what she knows it is Stubb’s handwriting. Campbell noted that the drop safe log is not fixed and can be moved around.

The OIG asked Campbell how she knew that it was Woodbury that took money. Initially Campbell stated that she was not on campus when it happened. Campbell later stated that Woodbury told her she took the money “from the bags that the Aftercare Director gave her.” Campbell said that Woodbury said she took the money because her son was having financial issues with his school and she did not have the funds at the time to take care of it.

The OIG asked Campbell how much Woodbury took. Campbell said she was not sure how much was taken.

The OIG asked Campbell when she noticed there was money missing. Campbell explained that after her return from summer break sometime in late July or beginning of August, 2022, she was counting the money in the bags that were pulled from the safe

and realized some money was missing. Campbell stated that she knew something was wrong because after the accounting system rolled over to the new school year, she asked Woodbury to assist her with pulling the deposits from the safe and Woodbury seemed to always be doing something else and was unavailable.

Campbell said one of the deposit bags was short. According to a picture from Campbell's cell phone, Campbell said the bag was short \$380.

The OIG asked Campbell if her statement to Audit staff that a bag tore while removing it from the safe to hand over to the courier was the truth. Campbell said it was not the truth.

The OIG noted that for the deposit related to the "torn bag", SchoolCash reflected the total deposit as \$845, but the bank received \$176. The OIG asked Campbell how she was able to process the correct amount in SchoolCash if she did not actually have all the funds. Campbell stated she used the information from Stubb's report that included the detailed information of the deposits.

The OIG asked Campbell if her statement to Audit staff that the \$557 in the safe were part of the deposit from the "torn bag" was true. Campbell said it was not true. The OIG asked Campbell where the \$557 came from. Campbell explained that the money in the bag was the money Woodbury was paying back. Campbell noted it was not all paid back at once.

The OIG asked Campbell what her plan was to get the money to the bank. Campbell said she did not "necessarily have a plan."

Campbell stated she did not notify Principal Bembry about the matter. Campbell added that she did not let him know because, referring to the school staff, she knows "the relationship they all kind of had there."

The OIG asked Campbell to explain the \$380 shortage she mentioned earlier during the interview. Campbell admitted that she was taking money from other deposits to balance the deposits. The OIG showed Campbell the analysis that was performed during the audit that reflected the length of time it took for some deposits to be picked up by the courier versus when they were removed from the safe. The OIG asked Campbell to explain why there were delays. Campbell stated there was no money to send to the bank.

Campbell stated she is not a thief or the type of person to steal. Campbell admitted that she was wrong for trying to cover for Woodbury.

Campbell said Woodbury paid back all the money she took.

A follow up sworn recorded interview with Campbell was done on December 15, 2022, at UBKES in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Campbell” as it relates to Allegation 1:

The OIG asked Campbell to recap what happened regarding the missing funds. Campbell said that when she returned from her summer break she asked Woodbury to go with her to open the safe so that she could begin processing the deposits. After asking Woodbury several times to assist, Woodbury told Campbell that she took money out of a few of the deposit bags. Campbell added that Woodbury had some deposit bags in her office inside a locked drawer. Campbell maintained that she did not know how much money Woodbury took. Campbell added that she asked Woodbury when she would return the funds. Woodbury told Campbell that she would get the funds back.

Campbell stated that even though there was cash missing, she still recorded the deposits in the system as if the deposits were all accounted for.

Campbell said she has never shared her safe combination with anyone. Campbell noted that she keeps her safe combination in her office in a locked drawer. The OIG asked Campbell if anyone else has a copy of the safe key. Campbell stated that she thinks she is the only one that has a key to the safe box. Campbell said that prior to leaving for the summer break, it is protocol for all employees to turn in their keys to Woodbury. Campbell's safe key was included in her key ring when she turned in her keys.

Campbell stated she did not know how Woodbury was able to get ahold of the deposit bags.

Campbell said that eventually Woodbury returned all the funds she initially took. The OIG asked how long it took for Woodbury to return all the funds. Campbell stated, “maybe, a few weeks.” Campbell said that Woodbury dropped the money she was returning in the safe. The OIG asked Campbell how much Woodbury returned. Campbell stated she did not remember. Campbell added she has the amounts at home. The OIG asked Campbell to provide the information she had at home. **Investigator Note: Campbell has not provided the information to the OIG.** Campbell said that Woodbury made one drop in the amount of \$557 and then a second drop for \$112 as repayments. Based on those amounts, the OIG asked Campbell if Woodbury took a total of \$669. Campbell stated that Woodbury took more than \$669.

The OIG questioned Campbell's initial statement where she said that Stubbs would give Woodbury money bags to be dropped in the safe instead of dropping them in the safe directly. The OIG explained to Campbell that Stubbs was interviewed and denied giving Woodbury the bags to drop in the safe. Campbell reiterated that she did not know how Woodbury got the bags or why Stubbs gave her the deposit bags.

The OIG asked Campbell if she took the missing funds. Campbell said she has never taken money from anyone or anything. Campbell stated that she is not a thief and would not steal.

The OIG reviewed the drop safe logs with Campbell. After reviewing the logs, Campbell said that, if she was “not mistaken” Woodbury took cash from the first three deposits listed with dates of collection of June 6, June 7, and June 9, 2022 totaling \$2,794.50 (including cash and checks). SchoolCash records reflect the total cash contained in the three deposits was \$2,419.

RECORDS ANALYSIS

List of Exhibits

- Exhibit 1:** **OIG Audit Unit Draft Memorandum - Special Review of Money Collections at U.B. Kinsey/Palmview Elementary School - The memorandum explains the objectives and findings of the review performed by the Audit Unit.**
- Exhibit 2:** **UBKES Drop Safe Log (50-47358) – reflects three deposits dated June 6, 7, and 9, 2022 totaling \$2,794.50. Based on Campbell’s statement, Woodbury took the cash from the three deposits.**
- Exhibit 3:** **Deposit Detail for each of the deposits with dates of collection of June 6, 7, and 9, 2022 which totaled \$2,419.50 in cash.**

Special Review of Money Collections at U.B. Kinsey/Palmview Elementary School

The Audit Unit reported that their review found that Campbell regularly removed collections from the safe, made entries into SchoolCash, and prepared deposits for pick up by the courier in accordance with District procedures. However, nine prepared deposits (totaling \$36,945.69) were not given to the courier during a scheduled pick up. The nine prepared deposits were held on campus for additional time ranging from four to 32 working days after an available courier service pick up date.

Additionally, records reflect that on August 31, 2022, Campbell removed a deposit totaling \$845 from the safe and recorded the information into SchoolCash on the same day. This deposit was not turned over to the courier during the September 1, 2022, pick up. Instead, the deposit was given to the courier during the September 9, 2022, pick up. Furthermore, \$176 was received by the bank without a deposit ticket from the school. According to Campbell, the deposit bag was torn when it was removed from the safe at the time of the pick up.

On October 24, 2022, the Audit Unit performed an unannounced site visit and examined the contents of the safe. During the unannounced site visit, a plastic bag was observed in the drop-safe which contained \$557 in cash without any documentation or identification. Campbell told the Audit unit that the cash was the remaining money from the torn deposit bag, without further explanation given for its presence in the safe. Also, no explanation was provided as to why the remaining money was short \$112 (\$845 - \$176 - \$557). Subsequently, the review of bank records determined that \$557 in cash was received by

the bank on October 26, 2022, and \$112 in cash was received by the bank on October 28, 2022, with delays of 32 days and 36 days, respectively, after the available September 1, 2022, pick up date.

Drop Safe Log/Deposit Detail

Based on Campbell's statement, Woodbury took the cash from three deposits dated June 6, 7, and 9, 2022. The Drop Safe Log reflects the June 6, 2022 deposit totaled \$1,345, June 7 deposit totaled \$1,011 and the June 9 deposit totaled \$438.50. **(Exhibit 2)**

District Internal Accounts records reflect the three deposits referenced above included a total of \$2,419.50 in cash. **(Exhibit 3)**

CONCLUSION

It is alleged that that U. B. Kinsey/Palm View Elementary Treasurer LaShawna Campbell violated Chapter 8 of the Florida Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools, School Board Policies 2.61 and 3.02, and Chapter 7 of the District Internal Accounts Manual by not immediately reporting the misappropriation of funds by Woodbury and subsequently falsifying internal account records.

According to Campbell, Woodbury notified her that she had taken money from deposits that belonged to UBKES. Campbell had a fiduciary duty to immediately report the matter. Instead, Campbell manipulated, falsified the information in the school's internal account records and neglected her job responsibilities.

Although Campbell claims she did not trust anyone and did not know what to do, Campbell took the Annual Human Resources Policies, a District wide training, that includes the District's Code of Ethics policy in March and October 2022.

Based on the testimony obtained and records reviewed, the OIG determined that the allegation that U. B. Kinsey/Palm View Elementary Treasurer LaShawna Campbell violated Chapter 8 of the Florida Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools, School Board Policies 2.61 and 3.02, and Chapter 7 of the District Internal Accounts Manual by not immediately reporting the misappropriation of funds by Woodbury and subsequently falsifying internal account records was **Substantiated**.

ALLEGATION 2

It is alleged that U. B. Kinsey/Palm View Elementary Administrative Assistant Chanta Woodbury violated Florida Statute 812.014 and School Board Policies 2.61 and 3.02 by misappropriating District funds for personal use.

Florida Statute 812.014 Theft, states:

- (1) A person commits theft if he or she knowingly obtains or uses, or endeavors to obtain or to use, the property of another with intent to, either temporarily or permanently*
- (b) Appropriate the property to his or her own use or to the use of any person not entitled to the use of the property.*

School Board Policy 2.61.3. defines “Fraud” as a willful or deliberate act or omission by which an individual intends to unlawfully deprive the District through an unauthorized benefit, service, property or something of value by deception, misrepresentation or other unethical or unlawful means. Fraudulent acts include, but are not limited to:

- f. Misappropriation of funds or impropriety in handling or reporting of money or financial transactions of the District;*

School Board Policy 3.02 Code of Ethics, states, in part:

5. Ethical Standards

f. Public Funds and Property

i. Failing to use public or school-related funds and School Board property for School District purposes and in a manner specified by School Board Policy, administrative procedures or guidelines or by federal or state laws;

iv. Co-mingling public or school-related funds with personal funds or checking accounts;

On December 17, 2022, a sworn recorded interview of UBKES Administrative Assistant Chanta Woodbury was conducted at UBKES in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Woodbury” as it relates to Allegation 2:

Woodbury has been an Administrative Assistant since 2016.

Woodbury stated that she has one half of the combination to the school safe. Woodbury said she ensures the bags/envelopes in the safe coincide with the drop safe log. Woodbury does not count the money for each individual deposit. Woodbury noted the only people at the school that have access to the safe are herself, the Treasurer and the Principal. Woodbury confirmed she cannot open the safe on her own.

Woodbury explained that at the end of the school year, staff turn in their keys to Woodbury for safekeeping. Woodbury said staff keys are stored in a secure room.

Woodbury explained that the only deposits that are dropped in the safe during the summer are related to summer camp. Woodbury said that Treasurer Campbell is off part of the summer and during that time the deposits sit in the safe. The OIG asked Woodbury if, during the summer, Afterschool Director Stubbs gave her deposits to drop off at the safe. Woodbury stated that she did not remember.

The OIG asked Woodbury if there were any discrepancies with the deposits she and Campbell retrieved from the safe after Campbell returned from summer break. Woodbury said no issues were reported to her. The OIG asked Woodbury if she had heard anything regarding any deposit discrepancies. Woodbury said, "not that I know of. Not at all." Woodbury noted the OIG Audit Unit came out to the school in relation to something missing.

The OIG explained to Woodbury the allegation surrounding the OIG case. Woodbury initially denied the allegation that she had taken funds. Subsequently, Woodbury admitted that she took school district funds. Woodbury explained that there were bags that got stuck in the drop area of the safe and did not get dropped all the way into the safe. Woodbury said she took the bags that were stuck. Woodbury said she only did it once either in July or August. Woodbury claimed she did not remember how much money she took. Woodbury added that it was possibly \$500. Woodbury said that she told Campbell about the funds she had taken and told her she would pay the funds back.

Woodbury said she paid the funds back in cash by giving the money to Campbell. The OIG told Woodbury that based on records it appeared she took \$2,419. The OIG asked Woodbury if that amount seemed correct. Woodbury said, "maybe." Woodbury added that Campbell told her the amount of funds that were taken. The OIG asked Woodbury if she recalled the amount that Campbell told her. Woodbury said she thought it was about \$1,000.

Woodbury said she got caught in a bad situation with her son due to her son having financial issues and losing his job. Woodbury stated that she has never done something like this and will never do it again. Woodbury added that she is not a bad person.

The OIG asked Woodbury if she told her Principal that she had taken the funds. Woodbury stated she did not tell the Principal.

CONCLUSION

It is alleged that U. B. Kinsey/Palm View Elementary Administrative Assistant Chanta Woodbury violated Florida Statute 812.014 and School Board Policies 2.61 and 3.02 by misappropriating District funds for personal use.

Woodbury admitted to taking funds that belonged to the School for her personal use. As stated by Woodbury and corroborated by Campbell, the funds taken by Woodbury were eventually all returned. During the Audit unit's review, delays were noted, but records reflected that no funds were missing. Florida Statute 812.014 states that a person

commits theft if he or she knowingly obtains or uses, or endeavors to obtain or to use, the property of another with intent to, either temporarily or permanently appropriate the property to his or her own use or to the use of any person not entitled to the use of the property.

Woodbury did not commit to a specific figure as to how much she took, thereby minimizing her wrongdoing. Since the funds have since been returned, the only evidence of how much was taken is Campbell's testimony that reflects \$2,419.50.

District records reflect Woodbury took the Annual Human Resources Policies Training, a District wide training that includes the Code of Ethics policy, in May and October 2022.

Based on the testimony obtained and records reviewed, the OIG determined that the allegation that that U. B. Kinsey/Palm View Elementary Administrative Assistant Chanta Woodbury violated Florida Statute 812.014 and School Board Policies 2.61 and 3.02 by misappropriating District funds for personal use was **Substantiated**.

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

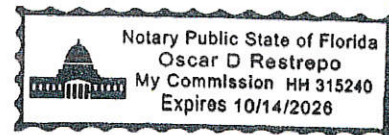
I, the undersigned, do hereby swear, under penalty of perjury, to the best of my personal knowledge, information, and belief, the contents of this report are true and accurate; and I have not knowingly or willfully deprived or allowed another to deprive, the subject of the investigation of any rights 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 23 day of August, 2023, by Veronica Vallecillo, Senior Investigator 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: 8/23/23
Oscar Restrepo, Director of Investigations

Approved by: _____ Date: 8/23/23
Teresa Michael, Inspector General

EXHIBIT LIST

OIG Audit Unit Draft Memorandum – Special Review of Money
Collections at UBKES Exhibit 1
UBKES Drop Safe Log (50-47358) Exhibit 2
Deposit detail for each of the deposits with dates of collection of
June 6, 7, and 9, 2022 Exhibit 3
Response to Draft Report from C. Woodbury Exhibit 4
Response to Draft Report from L. Campbell Exhibit 5

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PALM BEACH COUNTY, FLORIDA

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ERICA WHITFIELD

MICHAEL J. BURKE, SUPERINTENDENT

MEMORANDUM

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

FROM: Teresa Michael, Inspector General

DATE: TBD

SUBJECT: **Special Review of Money Collections at
U.B. Kinsey/Palmview Elementary School**

DRAFT
2022-11-08

Case #: 23-0010-J Date Rcv'd: 11.18.22
Received From: S. Kay
Description: Review Memo from
Audit Unit
Exhibit #: 1
Redactions: Yes _____ No X

PURPOSE AND AUTHORITY

Pursuant to the *Office of Inspector General's (OIG) 2022-2023 Work Plan*, and in response to a request from the Accounting Services Department, we have conducted a Special Review of Money Collections at U.B. Kinsey/Palmview Elementary School (U.B. Kinsey). The primary objectives of this special review were to determine:

- (1) Whether all the collections were properly processed and deposited in the school's bank account;
- (2) If all the monies in the drop-safe were properly accounted for; and
- (3) The extent of compliance with District procedures in safeguarding money after collection.

SCOPE AND METHODOLOGY

We conducted this special review in accordance with the Association of Inspectors General's *Principles and Standards for Offices of Inspector General, Quality Standards for Inspections, Evaluations, and Reviews*. The review covered the period July 1 through October 24, 2022.

During the review, the OIG performed an unannounced cash count at the school on October 24, 2022, meeting with appropriate school staff, and reviewing:

- *State Board of Education, Administrative Rules 6A-1.001*
- Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, School Internal Funds (FDOE Rules)*

- Applicable *School Board Policies* and District procedures related to money collections, including:
 - *Board Policy 6.07 – Internal Accounts*
 - *Board Policy 6.10 – Property Accountability and Responsibility*
 - *Board Policy 6.11 – Money Left in Schools After Hours*
 - *Internal Accounts Manual, Chapter 7 – Cash Receipts and Deposit*
 - *Bulletin #P-14051-S/CFO – Drop-safe Log Procedures*
 - *Bulletin #P 18-132 CFO – FY18 Updated Drop-safe Log Procedures*
 - *Bulletin #P 23-062 CFO – Armored Car Service and Fees Collected on School Campuses*
- Internal Funds money collection records, including *Drop-safe Log*, *Armored Car Courier Manifests*, *Monies Collected Reports (MCRs)*, and bank deposit records for the period July 1 through October 28, 2022.

Draft findings were sent to the school principal and the Office of Chief Financial Officer (CFO) for review and comment. The management responses are included in the Appendix. We appreciate the courtesy and cooperation extended to us by the school and District staff during the review. The final draft report was presented to the Audit Committee at its TBD Meeting.

BACKGROUND

Accounting Services' Referral. On October 21, 2022, Financial Applications staff of the Accounting Services Department informed the OIG about concerns related to deposits at the school. Specifically, the school treasurer requested assistance with the school's internal funds bank reconciliation for September 2022 which was overdue. Financial Applications staff discovered that:

- Three deposits (totaling \$12,670.45) recorded in SchoolCash¹ on September 7, 19, and 21, 2022, had not appeared on the bank statement as of September 30, 2022.
- One deposit for \$845 was recorded in SchoolCash on August 31, 2022, but appeared on the September bank statement as \$176.
- Five deposits (totaling \$15,090.88) processed during October 3 through 13, 2022, had not appeared in the bank's online records as received as of October 21, 2022.

REFERRAL TO OIG INVESTIGATIONS UNIT

On November 8, 2022, we forwarded the draft report to the OIG Investigations Unit for review and further actions.

¹ SchoolCash is the accounting software used for Internal Funds.

CONCLUSION

1. 53% of Collections Delayed in Sending to the Bank

The *FDOE's Rules, Section III, 1.4*, requires "... funds collected must be deposited within five (5) working days." To facilitate this, the School District contracted with a vendor to provide armored car service to each school at least two days per week to transport collections to the bank. The current contract was awarded to a new vendor during August 2022, effective September 1, 2022. The first pickup of collections at U.B. Kinsey occurred on September 1, 2022.

U.B. Kinsey had total collections² of \$70,035.12 from July 1 through October 26, 2022, recorded on the *Drop-safe Log*. The OIG reviewed the associated documentation which included the *Drop-safe Log*, *Monies Collected Reports (MCRs)*, *Courier Manifests*, and *Bank Statements*.

Our review found that the school treasurer regularly removed collections from the safe, made entries into SchoolCash, and prepared deposits for pick up by the courier in accordance with District procedures. However, nine prepared deposits (totaling \$36,945.69 or 53%) were not given to the courier at the next pick up. The nine prepared deposits were held on campus for additional time ranging from four to 32 working days after an available courier service pick up date. (See Exhibit 1.) The school's money collection documentation did not provide any explanation for the delays.

Recommendation

Money collections should be administered in accordance with *FDOE Rules, Internal Accounts Manual*, and District guidelines. Specifically, *DOE Rules* and *District Bulletin #P-14051-S/CFO* require that monies collected be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the monies to unwarranted exposure and result in financial irregularities.

Management's Response

2. \$845 Collection Not Sent to the Bank Intact

On August 31, 2022, the school treasurer removed Deposit #1082 (for \$845) from the safe and recorded the information into SchoolCash on August 31, 2022. This deposit was not given to the courier during the September 1, 2022, pick up. Instead, it was given to the courier on September 9, 2022. Furthermore, only \$176 (\$150 in checks and \$26 in cash) was received by the bank without a deposit ticket from the school. According to the school treasurer, the deposit bag was torn when it was being removed from the safe to give to the courier.

² Money collections are comprised of currency, coins, and checks handled by school personnel.

OIG's Unannounced Site Visit. On October 24, 2022, the OIG performed an unannounced site visit at the school and examined the contents of the drop-safe. During the unannounced site visit, we observed a plastic bag in the drop-safe which contained \$557 in cash without any documentation or identification. The school treasurer stated that it was the remaining money from the torn deposit bag, without further explanation given to the OIG for its presence in the safe. Also, no explanation was provided as to why the remaining money was short \$112 (\$845 - \$176 - \$557). Subsequently, our examination of bank records determined that \$557 in cash was received by the bank on October 26, 2022, and \$112 in cash was received by the bank on October 28, 2022, with delays of 32 days and 36 days, respectively, after the available September 1, 2022, pick up date.

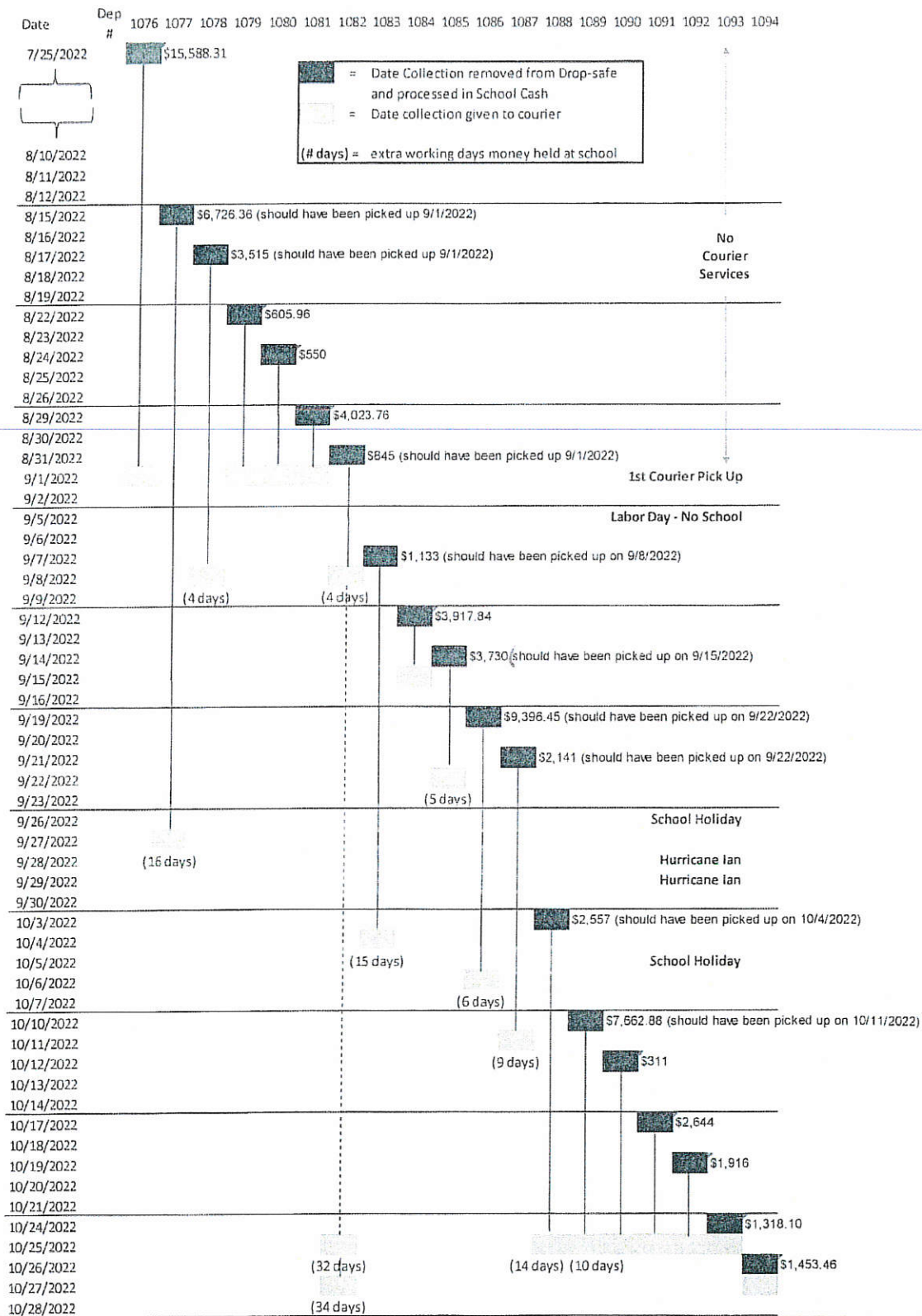
Recommendation

DOE Rules, Section III, 1.2 states, "All monies received by the school will be deposited intact as collected into [the bank account]." In the event of a torn bag, all monies should be transferred to a new bag, sealed, and provided to the courier for transport to the bank.

Management's Response

– End of Report –

Exhibit 1 Delays in Giving Deposits to Courier





THE SCHOOL DISTRICT OF PALM BEACH COUNTY
ACCOUNTING SERVICES

50-47358

Drop Safe Log

This form must be filed sequentially by number in a binder and retained for five years.

School Name U.B. Kinsey/Palmview Elementary School Number 0361 Date June 1, 2022

Section 1 - To be Completed by Teacher/Event Sponsor				Section 2 - To be Completed When Funds are Removed from the Safe for Deposit by Bookkeeper		Section 3 - To be Completed After Funds are Entered in School Cash		
Date of Collection	Date Dropped in Safe	Teacher/Sponsor Signature	Amount on Monies Collected Form	Date Removed From Safe	Verified By	Receipt#	Verified By (Initials)	Amount if Different than Amt. Listed by Teacher
6/6/22	6/6/22	C. Stubbs	1,075.00	7/25/22	CW	0001-002	CW	
6/7/22	6/7/22	C. Stubbs	1,000.00	7/25/22	CW	0003-004	CW	
6/9/22	6/9/22	C. Stubbs	438.50	7/25/22	CW	0005-006	CW	
6/10/22	6/10/22	C. Stubbs	462.93	7/25/22	CW	0007	CW	
6/13/22	6/13/22	C. Stubbs	1,350.00	7/25/22	CW	0008-009	CW	
6/14/22	6/14/22	C. Stubbs	1,575.00	7/25/22	CW	0010-0011	CW	
6/20/22	6/20/22	C. Stubbs	1,738.00	7/25/22	CW	0012-0013	CW	
6/21/22	6/21/22	C. Stubbs	1,401.00	7/25/22	CW	Return to Sponsor		1740.00 7/25/22 6.3
6/27/22	6/27/22	C. Stubbs	2,166.00	7/25/22	CW	0014	CW	
6/29/22	6/29/22	C. Stubbs	200.00	7/25/22	CW	0015	CW	
7/5/22	7/5/22	C. Stubbs	1,375.00	7/25/22	CW	0016	CW	
7/6/22	7/6/22	C. Stubbs	765.00	7/25/22	CW	0017	CW	
7/6/22	7/6/22	C. Stubbs	235.76	7/25/22	CW	0018	CW	

PBSD 2407 (New: 06/27/2011)

ORIGINAL - School

Source: Document Custodian 10/24/22

10/24/22
19

Case #: 23-0010-I Date Rcv'd: 11-18-22
 Received From: S. Kay
 Description: Drop safe log reflecting three deposits taken
 Exhibit #: 2
 Redactions: Yes _____ No X

Deposit #	Date	Total	Cash Portion
1076	07/25/22	\$1,345	\$1,045
1076	07/25/22	\$1,011	\$936
1076	07/25/22	\$438.50	\$438.50
		\$2,794.50	\$2,419.50

Case #: 23-0010-J Date Rcv'd: 12.15.22
 Received From: SchoolCash
 Description: Transaction
detail
 Exhibit #: 3
 Redactions: Yes _____ No X

SchoolCash Accounting | Deposit/Receipts

U.B. Kinsey/Palmview Elementary - Activity Funds-Area 5

- Itemize
- Print
- Currency
- Main Menu

Detailed Receipt List View

Viewing a posted deposit: Read-Only

Money handed in by: STUBBS, CYNTHIA

Receipt #: 23-0361-0001

Bills			Loose Coins			Checks Detail			
	Qty	Amount		Qty	Amount		Qty	Amount	Total
\$1	5	\$5.00	1¢						
\$2			5¢						
\$5			10¢						
\$10	2	\$20.00	25¢				2	150.00	\$300.00
\$20	26	\$520.00	50¢						
\$50	6	\$300.00	\$1						
\$100	2	\$200.00							
Total Bills: \$1,045.00			Total Loose: \$0.00			Check Total: \$300.00			

Cash Total: \$1,045.00
 Deposit Total: \$1,345.00
 Balance: \$0.00

Category Total: \$1,345.00

Category Name	Cat. #	Amount	Reason
Summer Camp Fees	6-9800.00	\$1,070.00	Summer Camp Fees
Summer Camp Registration Fees	6-9870.00	\$275.00	Summer Camp Registration

Total Amount: 30 Total Categories: 2

Deposit #: 1075
 Night Wallet #:
 Date: 07/25/2022

1 - Summer Camp Fees

 Form: 1 / 16

SchoolCash Accounting | Deposit/Receipts

U.B. Kinsey/Palmview Elementary - Activity Funds-Area 5

Itemize Print Currency Main Menu

Detailed Receipt List View

Viewing a posted deposit: Read-Only

Money handed in by: STUBBS, CYNTHIA

Receipt #: 23-0361-0003

Bills		
	Qty	Amount
\$1	1	\$1.00
\$2		
\$5	3	\$15.00
\$10	1	\$10.00
\$20	33	\$660.00
\$50	5	\$250.00
\$100		
Total Bills:		\$936.00

Loose Coins		
	Qty	Amount
1¢		
5¢		
10¢		
25¢		
50¢		
\$1		
Total Loose:		\$0.00

Checks Detail			
	Qty	Amount	Total
	1	75.00	\$75.00
Check Total:		\$75.00	

Attach Files Add Memo Cash Total: \$936.00 Deposit Total: \$1,011.00 Balance: \$0.00

Category Total: \$1,011.00

Category Name	Cat. #	Amount	Reason
Summer Camp Fees	6-9800.00	\$786.00	Summer Camp Fees
Summer Camp Registration Fees	6-9870.00	\$225.00	Summer Camp Registration Fees
Total Amount: 30 Total Categories: 2			

Deposit #: 1076
Night Wallet #:
Date: 07/25/2022

2 - Summer Camp Fees



Form: 2 / 16

SchoolCash Accounting | Deposit/Receipts

U.B. Kinsey/Palmview Elementary - Activity Funds-Area 5

Itemize Print Currency Main Menu

Detailed Receipt List View

Viewing a posted deposit: Read-Only

Money handed in by: STUBBS, CYNTHIA

Receipt #: 23-0361-0005

Bills

Denomination	Qty	Amount
\$1	3	\$3.00
\$2		
\$5	3	\$15.00
\$10		
\$20	6	\$120.00
\$50	6	\$300.00
\$100		

Total Bills: **\$438.00**

Loose Coins

Denomination	Qty	Amount
1¢		
5¢		
10¢		
25¢	2	\$0.50
50¢		
\$1		

Total Loose: **\$0.50**

Checks Detail

Qty	Amount	Total

Check Total: \$0.00

Attach Files Add Memo Cash Total: \$438.50 **Deposit Total: \$438.50** Balance: \$0.00

Category Total: \$438.50

Category Name	Cat. #	Amount	Reason
Summer Camp Fees	6-9800.00	\$313.50	Summer Camp Fees
Summer Camp Registration Fees	6-9870.00	\$125.00	Summer Camp Registration

Total Amount: 30 Total Categories: 2

Deposit #: 1076
Night Wallet #:
Date: 07/25/2022

3 - Summer Camp Fees
Form: 3 / 16

Case #: 23.0001 Date Rec'd: 6.26.23
Received From: C. Woodbury
Description: Response to draft
report from woodbury
Exhibit #: 4
Redactions: Yes / No X

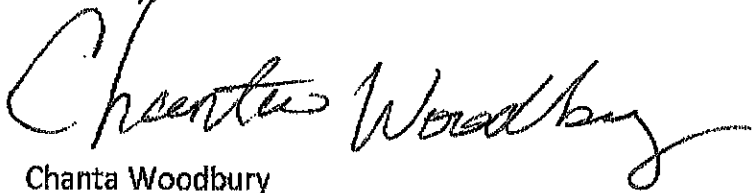
June 20, 2023

To whom this may concern :

To my defense yes, I know was wrong but it was no harm intended. Like I told everyone that, my son was going thru a Mental Health state to where I needed to help him and everyone that I thought I could go to for help needed help themselves due the economy. My son lost his father a couple of years ago and once his grandfather passed during the summer right when he went back to school he was devastating. I had to have someone go over to his apartment so I can tell him that his grandfather passed. Then during that same time, he was working and trying to make ends meet in his own and go to school and had no car. And what really scared me one night my son called me at 12:00 mid night, I'm thinking something had happened, he told me that he was waiting on an Uber to pick him up from the Outlet where worked in Orlando. A black male with dreads but nicely cut and clean sitting out that time of night by himself. Now all it would've taken was an Officer seeing my son sitting outside by himself and God only know what could've happen. So, I stayed on the phone with him until the Uber arrived and he was home safely. So now I told him that he really needs to work on getting a car. So, he was given a car and then he applied for another job that he really wanted working for Toyota. So, he was on the way to work on day and the car just stopped on him. He called his boss which they understood the first time but when it stopped on him another time going to work they let me go and he was devastated cause the was the job he always wanted. So, I need to help him get that car back on the road and then we started having issues with rent by getting these cars fixed for him. Then My son started having these break downs in school so now with everything that was going on it was affecting his school work and they were about to put him out of school which was Universal Technical Institute. My son called his grandmother and asked for her Pastors number to call them because he was dealing with so stuff Mentally and he needed to talk to them. The Pastor reached out to me and told he that my son has called her, she didn't share what they talked about but she said she was glad that he reached out to them, so they could pray for him and with him. The Pastor stated that this Mental illness is real, so many young people take their lives when things get to hard for them, and I didn't want my son to fall into that state. I also have a letter that my son wrote the school stating what was going on with him I

will attach the information with this letter. Then what made matters worse my husband let him use a car, which he never helped me with anything while my son was in school. He finally let my son uses a car that he wasn't used just sitting. Then when that big storm came through Orlando it flooded the car and my son's apartment to where that car was totaled and my son's 1st floor apartment retained water and he had damage to where he had to go stay with a friend and her family for a couple of weeks. Now that just added to whatever else was going on. So being a mother I hated to see my son going through this I did reach out too many of people for help before what as done. Like I told you and the others I'm very sorry for what I had done in all my 20 plus years I never did anything like this I love my job and this the first time I feel into this predicament. Please forgive me. I will attach copies to this the information that mention in the letter.

Sincerely,

A handwritten signature in cursive script that reads "Chanta Woodbury". The signature is written in black ink and is positioned below the word "Sincerely,".

Chanta Woodbury

1:38

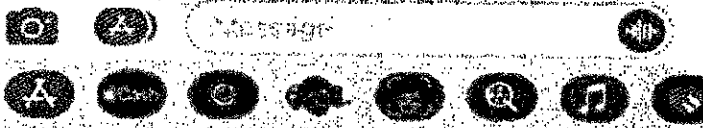
5G



Jamar Richards

Hello my name is Jamar Richards I attend the Orlando campus at U1 and wanted to discuss why I wanted to take an LOA for this rotation. A couple weeks ago my grandfather passed away who was like a father to me as my father passed when I was only 14. Since my grandfather has passed I have been struggling. Due to this my grades in class have been declining as well as my mental health. I was trying to push my emotions to the side and trying to stay focus for my future, however I was really close with my grandfather and I continue to struggle with the fact that he is gone.

I spoke to John today and for the next 3 weeks while I'm out on the LOA I will be communicating with close friends. I plan on communicating with my pastor, family, and other support systems to improve my mental health and to help with the grieving process. I will also continue to communicate with you with follow ups on how I've been feeling. I know I will be able to improve when I come back to school. I appreciate the support and will communicate more with you guys and to let you know if I continue to have any issues



To whom it may concern

Please expect my deepest apologies for my action. I let my fear of another person's position get the best of me and I'm sorry for that .If I could go back and change my actions I would . But I have learned never to go against my better judgment. I'm a very hard worker and I love what I do . I ask for your forgiveness.

I would like to continue to work if you would allow me to . I do have a family that depends on me. I'm sorry.

Sincerely
Mrs. Campbell

Case #: 23-6010 Date Rcv'd: 8-16-23
Received From: L. Campbell
Description: Campbell's response
to draft report
Exhibit #: 5
Redactions: Yes No