

Audit of
Band Programs Revenue Collections and Expenditures

June 18, 2020

Report #2020-08



MISSION STATEMENT

The School Board of Palm Beach County is committed to providing a world class education with excellence and equity to empower each student to reach his or her highest potential with the most effective staff to foster the knowledge, skills, and ethics required for responsible citizenship and productive careers.

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Band Programs Revenue Collections and Expenditures
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Band Programs Revenue Collections and Expenditures
EXECUTIVE SUMMARY

Pursuant to the *Office of Inspector General's (OIG) 2018-19 Work Plan*, we have audited the Band Programs' fundraising collections and expenditures at five selected schools for July 1, 2017, through March 31, 2019. The primary objectives of this audit were to (1) evaluate the adequacy of controls in revenue collections and program expenditures approval, and (2) determine the extent of compliance with District procedures for field trip documentation and background checks for consultants, volunteers, and chaperones. The audit produced the following major conclusions.

1. Noncompliance with Documentation for Receipts of Funds, Fundraising, and Disbursements Included in Annual School Audits

Details of the audit findings related to noncompliance with Internal Funds procedures for receipts of funds, fundraising, and disbursements were included in the school's Annual Audit of Internal Accounts for Fiscal Years 2018 and 2019. These findings included (1) fundraisers not preapproved, (2) incomplete or missing *Sales Item Inventory Reports*, (3) fundraising items given-away without justifications, and (4) engagements of consultants without Agreements.

Management's Response: Management Concur. (Please see page 8 for full management response.)

2. Background Clearances Not Obtained for Field Trip Chaperones

To protect the safety and security of students and staff, *School Board Policy 2.53(6) – Volunteers in Public Schools* requires that volunteers must submit to a background check screening, which is mandated by *Section 943.04351, Florida Statutes*.¹ The District fulfills this requirement by using the Raptor Visitor Management System for screening. Based on the available field trip information, we reviewed 11 sample out-of-county and out-of-state field trips to determine if all volunteers accompanying students as chaperones on field trips had been properly cleared through the Raptor System. We concluded that:

- (a) List of Chaperones Not Maintained for Seven Sample Field Trips. Seven of the 11 sample field trips did not maintain the roster of chaperones who participated in the trips. These seven trips had an estimated total of 110 chaperones, which included both District employees and non-District employees. Due to the lack of the names of volunteers, we

¹ *Section 943.04351, Florida Statutes* requires all government agencies conduct a search of volunteers' names against the sexual predator database maintained by law enforcement if those volunteers will work in a place where children regularly congregate.

were unable to determine if all the estimated 110 chaperones had been properly cleared through the Raptor System.

- (b) 75 (78%) of 96 Volunteers On Record Not Cleared for Six Sample Field Trips. The rosters of chaperones available for six sample field trips indicated that there were 96 non-District employees (volunteers) who chaperoned students during the trips. However, 75 (78%) of the 96 volunteer chaperones had no records of clearance by the Raptor System.

Management's Response: Management Concur. (Please see pages 7 and 8 for full management response.)

3. Required Field Trip Permission Slip Not Used at One School

School Board Policy 2.40 requires *Field Trip Permission/Release for School Activity (PBSD 0755)* for all field trips. However, Alexander W. Dreyfoos School of the Arts (Dreyfoos) created and used its own annual blanket form, *Parent Authorization and Medical Release for School Activity*, in lieu of the District approved *PBSD 0755 Form*.

The Office of General Counsel (1) opined that this school form does not contain all the information required by *PBSD 0755 Form*, and cannot serve as a substitute, and (2) recommended that the school submit the school's blanket form to their office for legal review to ensure compliance with the law and School Board Policy.

Management's Response: Management Concur. (Please see page 8 for full management response.)



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PALM BEACH COUNTY, FLORIDA

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MEMORANDUM

TO: Honorable Chair and Members of the School Board
Donald E. Fennoy II, Ed.D. Superintendent of Schools
Chair and Members of the Audit Committee

FROM: Lung Chiu, CPA, Inspector General

DATE: June 18, 2020

SUBJECT: Audit of Band Programs Revenue Collections and Expenditures.

PURPOSE AND AUTHORITY

Pursuant to the *Office of Inspector General's (OIG) 2018-19 Work Plan*, we have audited the Band Programs' fundraising collections and expenditures at selected schools for July 1, 2017, through March 31, 2019. The primary objectives of this audit were to (1) evaluate the adequacy of controls in revenue collections and program expenditures approval, and (2) determine the extent of compliance with District procedures for field trip documentation and background checks for consultants, volunteers, and chaperones.

SCOPE AND METHODOLOGY

This audit was performed in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis to support findings and conclusions based on our audit objectives.

The audit covered the period of July 1, 2017, through March 31, 2019. The audit included interviewing District and school staff, and reviewing:

- *Florida Statute 943.04351*
- Relevant *School Board Policies* and procedures:
 - *School Board Policy 2.16* – Fundraising Activities Related to Schools
 - *School Board Policy 2.40* – Field Trips
 - *School Board Policy 2.53* – Volunteers in Public Schools
 - *Bulletin #P-14771-CAO* – School Board Policy 2.21 Relating to Student Fees

- *Bulletin #P 16-197 DSCOS* – VIPS Count Tracking System Reactivation.
 - *Internal Accounts Manual*
 - Florida School Music Association’s Rules and Regulations Governing Interscholastic Music Activities
 - Florida Bandmasters Association’s Best Practices
- Schools’ financial records
 - Band Programs’ budgets, handbooks, Parent Association bylaws

Draft audit findings were sent to Office of Deputy Superintendent/Chief of Schools for management comments. Subsequently, the draft report and the comments from the Office of Deputy Superintendent were also sent to the five sample schools for comments. Findings related to Internal Funds noncompliance were included in the School Internal Funds Audits. Management responses are included in the Appendix. We appreciate the courtesy and cooperation extended to us by staff during the audit. The final draft report was presented to the Audit Committee at its June 18, 2020, Meeting.

BACKGROUND

During Fiscal Year 2019, all 23 high schools and 31 middle schools offered band instruction. Most high schools also include a marching band program which is considered co-curricular. While much of marching band activities occurs outside of the classroom, students are required to be enrolled in band curriculum courses to participate.

The District budget allocates \$1,850 per high school and \$1,350 per middle school for all music programs. During the 21-month period from July 2017 through March 2019, total expenditures per school for band instructions ranged from \$3,667 to \$1,580,996. Funding for band programs is generated almost entirely through fundraising and student fees (fair share and field trip collections.)

At the beginning of each school year, band directors, with the assistance of parent booster organizations, prepare a budget based on anticipated expenses for planned activities. Typical expenses include acquisition and maintenance of instruments, travel for various performances, uniforms, and choreography and musical coaching. Based on the proposed budget and the expected number of participants, a “fair share” contribution per band member is determined. Some band programs allow credits for students for fundraising efforts to reduce the student’s fair share obligation. Each band program produces a participant handbook for students and parents.

SAMPLE SELECTION METHODOLOGY

We reviewed each school’s band program receipts and disbursements for July 2017 through March 2019. Five sample schools were selected for detailed review based on the following criteria: (1) prior years’ audit findings, (2) program size, (3) total receipts, and (4) total disbursements. Table 1 shows the five sample schools selected.

**Table 1
Selected Band Programs**

Schools	FY 2018		FY 2019	
	Receipts	Disbursements	Receipts	Disbursements
Alexander W. Dreyfoos School of the Arts	\$237,250.27	\$242,014.43	\$53,373.76	\$47,106.59
Boca Raton High	\$230,240.50	\$231,106.15	\$147,289.15	\$153,123.74
Jupiter High	\$396,928.72	\$343,550.11	\$249,272.37	\$264,965.31
Jupiter Middle	\$222,470.40	\$200,716.05	\$168,641.28	\$177,317.89
Park Vista High	\$824,443.76	\$829,203.07	\$694,217.89	\$751,793.15

Source: School Cash (Report #10), band program documents.

CONCLUSIONS

1. Noncompliance with Documentation for Receipts of Funds, Fundraising, and Disbursements Included in Annual School Audits

Details of audit findings related to noncompliance with Internal Funds procedures for receipts, fundraising, and disbursements were included in the school’s Annual Audit of Internal Accounts for Fiscal Years 2018 and 2019. These findings included (1) fundraisers not preapproved, (2) incomplete or missing *Sales Item Inventory Reports*, (3) fundraising items given-away without justifications, and (4) engagements of consultants without Agreements.

Management’s Response: *Management Concur.* This will be responded to by CFO as part of the Annual internal accounts audit.

(Please see page 8.)

2. Background Clearances Not Obtained for Field Trip Chaperones

To protect the safety and security of students and staff, **School Board Policy 2.53(6) – Volunteers in Public Schools** requires that volunteers must submit to a background check screening as required by **Section 943.04351, Florida Statutes**.² The District accomplishes this requirement by using the Raptor Visitor Management System implemented in January 2015, through **Bulletin #P 15-020 COO**. Each school has a computer kiosk, which was located in the front office; the volunteer’s identification is scanned and compared to the law enforcement database. The District’s *Volunteer Handbook* reminds staff that all volunteers must be cleared through the Raptor System prior to participating in any field trip.

² **Section 943.04351, Florida Statutes** requires all government agencies conduct a search of volunteers’ names against the sexual predator database maintained by law enforcement if those volunteers will work in a place where children regularly congregate.

Based on the available field trip information, we reviewed 11 sample out-of-county and out-of-state field trips to determine if all volunteers accompanying students as chaperones on field trips had been properly cleared through the Raptor System. We concluded that:

List of Chaperones Not Maintained for Seven Sample Field Trips. Our review noted that seven of the 11 sample field trips did not maintain the roster of chaperones who participated in the trips. Based on the *Field Trip/Activity Planning Report and Approval Request Forms (PBSD 1894)* for these seven trips, there was an estimated total of 110 chaperones, which included both District employees and non-District employees. Due to the lack of the names of volunteers, we were unable to determine if all the estimated 110 chaperones had been properly cleared through the Raptor System. (Please see Table 2.)

Table 2
Field Trips Without Rosters of Chaperones

School	Date	Destination	Estimated Number of Chaperones
Boca Raton High	November 2017	St. Petersburg, FL	20
Boca Raton High	February 2018	West Palm Beach, FL	5
Boca Raton High	November 2018	Tampa, FL	10
Dreyfoos SOA	January 2019	Tampa, FL	7
Park Vista High	October 2017	Atlanta, GA	22
Park Vista High	November 2017	St. Petersburg, FL	30
Park Vista High	October 2018	Orlando, FL	16
Total			110

Source: *Field Trip/Activity Planning Report and Approval Request Forms (PBSD 1894)*

75 (78%) of 96 Volunteers On Record Not Cleared for Six Sample Field Trips. The rosters of chaperones for the other six sample field trips indicated that there were 96 non-District employees (volunteers) who chaperoned students during the trips. However, our review noted that 75 (78%) of the 96 volunteer chaperones had no records of clearance by the Raptor System. (Please see Table 3.)

Table 3
Volunteer Chaperones Had Not Been Cleared Through Raptor System

School	Date	Destination	Number of Volunteer Chaperones	
			Total	Not Cleared by Raptor System
Boca Raton High	May 2018	Washington, DC	13	13 (100%)
Dreyfoos SOA	March 2018	Nashville, TN	11	8 (73%)
Jupiter High	October 2017	Jacksonville, AL	19	19 (100%)
Jupiter High	November 2018	Tampa, FL	13	13 (100%)
Jupiter Middle	May 2018	New York, NY	22	4 (18%)
Park Vista High	November 2018	New York, NY	18	18 (100%)
Total			96	75 (78%)

Recommendation

As required by *Section 943.04351, Florida Statutes*, and to protect the safety of students and staff, all schools should verify every volunteer chaperone through the Raptor System prior to participating in a school field trip. A roster of chaperone names and evidence of clearance should be maintained with field trip documentation for reference.

Management's Responses:

Principal of Park Vista High School: *I wanted to comment on a section of the Audit Findings that you recently shared with select principals and their band programs. I am in no way making any excuses but I believe there appears to have been some confusion on our part related to background checks and field trips. I can only speak for Park Vista Community High School but at the beginning of each sport or organizations' season we run all volunteers credentials through Raptor and register them through VIPS prior to participating in any school events.*

In your report it suggests that School Administrators are negligent, non-compliant and/or not concerned with the safety and well being of our students, faculty or the volunteers but especially the students. It is quite the opposite! Our students' safety is our primary objective day in and day out whether on the campus or away from school. The students' welfare is number one for all School Based Administrators. At Park Vista there is always a School Administrator in attendance on field trips scheduled for outside of the State. In the future we will make sure that we run all volunteers through a second time prior to any field trip as well.

(Please see page 7.)

Office of Deputy Superintendent: *Management Concur.*

All chaperones (volunteers) that will be in contact with students must be cleared through Raptor system. This requirement is addressed in the online (eLM) training provided for field trips

The overriding issue is the schools' failure to adhere to the procedures already in place. Therefore, the Regional and Instructional Superintendents will be responsible for the monitoring of the chaperones' clearance for each trip. They will be asked to keep a log of trips approved and the status of all chaperones before they submit the field trip request for final approval by senior staff.

Additionally, Page 3 of the Field Trip/Activity Planning Report and Approval Request (Form 1894) will be updated to include (in yes and no response) questions regarding the listing of chaperone names and their clearance through the Raptor system.

(Please see page 8.)

3. Required Field Trip Permission Slip Not Used at One School

School Board Policy 2.40 requires *Field Trip Permission/Release for School Activity Form (PBSD 0755)* for all field trips. However, Alexander W. Dreyfoos School of the Arts (Dreyfoos) created and used its own annual blanket form, *Parent Authorization and Medical Release for School Activity*, in lieu of the District approved *PBSD 0755 Form*.

The Office of General Counsel (OCG) opined that this school form does not contain all the information required by *PBSD 0755 Form*, and cannot serve as a substitute. This particular school form requests additional information not required by *PBSD 0755 Form*, such as medical and insurance. This information could be used by the school in case of emergency. The OCG recommended that the school submit the school's blanket form to their office for legal review to ensure compliance with the law and School Board Policy.

Recommendation

Dreyfoos should comply with *School Board Policy 2.40* and use the Districts permission form (PBSD 0755). The school should submit the form to (1) the Office of General Counsel for legal review, and (2) the District's Form Committee for approval, if needed.

Management's Response: *Management concurs.*

Principals were provided with a checklist that includes a Field Trips section that specifically indicates use of Field Trip Permission Slip PBSD 0755, as well as a hyperlink to Chapter 20 of the Internal Accounts Manual that includes volunteers must be cleared on page 2 under Safety of Students. On the Field Trip Planning Report (PBSD 1894) there is a hyperlink to Board Policy 2.40 that also mentions the Clearance of Chaperones and Use of PBSD 0755 Permission Slip. PBSD 1894 is required to be completed by the Sponsor and approved by the Principal as part of planning any field trip. This form also includes the Chaperone clearance requirement on the page the Sponsor and Principal both sign. The online (eLM) training for field trips addresses these requirements.

The overriding issue is the schools' failure to adhere to the procedures already in place. Therefore, the Regional and Instructional Superintendents will be responsible for the monitoring of the use of the approved Field Trip Permission slip (PBSD 0755). Additionally, any supplemental field trip information required will also be completed. Failure to comply with the appropriate procedures may result in the cancellation of future field trips.

(Please see page 8.)

– End of Report –

Management's Response
Principal of Park Vista High School



Randy Law <randy.law@palmbeachschools.org>

Background Checks (Audit)

1 message

Reginald Myers <reginald.myers@palmbeachschools.org>

Mon, May 11, 2020 at 9:49 PM

To: Randy Law <randy.law@palmbeachschools.org>

Cc: Leigh Katusak <leigh.katusak@palmbeachschools.org>, Reginald Myers <reginald.myers@palmbeachschools.org>

Hello Randy:

I hope that this email finds you well and that you and your loved ones safe and healthy during these unpredictable and unprecedented times. I wanted to comment on a section of the Audit Findings that you recently shared with select principals and their band programs. I am in no way making any excuses but I believe there appears to have been some confusion on our part related to background checks and field trips. I can only speak for Park Vista Community High School but at the beginning of each sport or organizations' season we run all volunteers credentials through Raptor and register them through VIPS prior to participating in any school events.

In your report it suggests that School Administrators are negligent, non-compliant and/or not concerned with the safety and well being of our students, faculty or the volunteers but especially the students. It is quite the opposite! Our students' safety is our primary objective day in and day out whether on the campus or away from school. The students' welfare is number one for all School Based Administrators. At Park Vista there is always a School Administrator in attendance on field trips scheduled for outside of the State. In the future we will make sure that we run all volunteers through a second time prior to any field trip as well.

Thank you for taking the time to read my email and please continue to stay safe.

Thanks!
Mr. Myers
For The Kids!
Good To be Alive Today!
"Cobra Country"

" The things you do for yourself are gone when you are gone, but the things you do for others remain as your legacy."

" Kalu Ndukwe Kalu

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Follow us on Twitter @[pvcobrashes](https://twitter.com/pvcobrashes)

Text 81010 @736d7b7 Remind (Cobra Families 2019-2020)

Text 81010 @6fha78 Remind (Faculty/Staff 2019-2020)

RECEIVED
MAY 11 2020

INSPECTOR GENERAL

Management's Response
Deputy Superintendent/Chief of Schools



Randy Law <randy.law@palmbeachschools.org>

Band Audit-Management Response

1 message

Keith Oswald <keith.oswald@palmbeachschools.org> Tue, Apr 21, 2020 at 3:50 PM
To: Randy Law <randy.law@palmbeachschools.org>
Cc: Mike Burke <mike.burke@palmbeachschools.org>, Lung Chiu <lung.chiu@palmbeachschools.org>

Re: Audit Report Conclusions/Management Response:

- **Conclusion #1 Noncompliance with Documentation for Receipts of Funds, Fundraising, and Disbursements Included in Annual School Audits.**

Response: Management Concur.

This will be responded to by CFO as part of the Annual internal accounts audit.



- **Conclusion #2 Background Clearances for Chaperones and recommendation to utilize Raptor.**

Response: Management Concur.

All chaperones (volunteers) that will be in contact with students must be cleared through Raptor system. This requirement is addressed in the online (eLM) training provided for field trips.

The overriding issue is the schools' failure to adhere to the procedures already in place. Therefore, the Regional and Instructional Superintendents will be responsible for the monitoring of the chaperones' clearance for each trip. They will be asked to keep a log of trips approved and the status of all chaperones before they submit the field trip request for final approval by senior staff.

Additionally, Page 3 of the Field Trip/Activity Planning Report and Approval Request (Form 1894) will be updated to include (in yes and no response) questions regarding the listing of chaperone names and their clearance through the Raptor system.

- **Conclusion #3 Use of required Field Trip Permission slip -recommendation to comply with Board Policy 2.40 and use form PBSD 0755**

Response: Management concurs.

Principals were provided with a checklist that includes a Field Trips section that specifically indicates use of Field Trip Permission Slip PBSD 0755, as well as a hyperlink to Chapter 20 of the Internal Accounts Manual that includes volunteers must be cleared on page 2 under Safety of Students. On the Field Trip Planning Report (PBSD 1894) there is a hyperlink to Board Policy 2.40 that also mentions the Clearance of Chaperones and Use of PBSD 0755 Permission Slip. PBSD 1894 is required to be completed by the Sponsor and approved by the Principal as part of planning any field trip. This form also includes the Chaperone clearance requirement on the page the Sponsor and Principal both sign. The online (eLM) training for field trips addresses these requirements.

K

Management's Response
Deputy Superintendent/Chief of Schools

The overriding issue is the schools' failure to adhere to the procedures already in place. Therefore, the Regional and Instructional Superintendents will be responsible for the monitoring of the use of the approved Field Trip Permission slip (PBSD 0755). Additionally, any supplemental field trip information required will also be completed. Failure to comply with the appropriate procedures may result in the cancellation of future field trips.

Keith Oswald

Deputy Superintendent/Chief of Schools
School District of Palm Beach County

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