MEMORANDUM

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

FROM: Teresa Michael, Inspector General

DATE: May 16, 2023

SUBJECT: Transmittal of Final Investigative Report:
23-0005-I Initiating a yearbook fundraiser without filling out proper fundraising forms.

Attached please find a copy of the Palm Beach County School District Office of Inspector General (OIG) Final Report of OIG Case 23-0005-I related to initiating a yearbook fundraiser without filling out proper fundraising forms. On August 17, 2022, the School District of Palm Beach County, Office of Inspector General (OIG) received a referral from Audit Director Randy Law regarding former principal of Crystal Lakes Elementary initiating a fundraiser where 39 books were unaccounted for. School staff told current Principal Blue the other books were sold on campus, but no deposits were made into the School’s internal accounts and staff alleged former Principal Laura Green initiated the fundraiser without filling out the proper fundraising forms. (Allegation).

The OIG investigation concluded substantiated.

In accordance with School Board Policy 1.092.9.b.iv., on April 14, 2023, the draft of this investigation was provided to Laura Green for a response. A written response from Laura Green was not received by the OIG as of May 16, 2023.

The findings of this report were referred to the Office of Employee and Labor Relations for action deemed appropriate.
OIG CASE NUMBER 23-0005-1
Crystal Lakes Elementary School

TYPE OF REPORT: FINAL
DATE OF REPORT: May 16, 2023

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

THIS REPORT MAY CONTAIN INFORMATION THAT IS CONFIDENTIAL OR EXEMPT FROM DISCLOSURE UNDER APPLICABLE LAW. DO NOT RELEASE WITHOUT PRIOR COORDINATION WITH THE OFFICE OF INSPECTOR GENERAL.
Office of Inspector General
Report of Investigation 23-0005-I

EXECUTIVE SUMMARY

From August 17, 2022 to March 14, 2023, OIG staff conducted interviews and reviewed pertinent documentation and records as they related to the allegation. As a result of the investigation, OIG staff determined that the allegation that former Crystal Lake Elementary Principal Laura Green violated Palm Beach County School District Policy 2.16, Fundraising Activities Relating to Schools and Internal Accounts Manual Fundraising Procedure - Chapter 19 by failing to follow fundraising initiation procedures and not depositing cash derived from a yearbook sale fundraiser into a decimalized account set up by the bookkeeper was Substantiated.

On April 14, 2023, the OIG forwarded a copy of the draft report to Laura Green for a response by May 12, 2023. As of May 16, 2023 no response has been received from Green.

RECOMMENDATIONS

The OIG recommends that the findings of this report be referred to the Director of the Office of Professional Standards for review and action deemed appropriate.
INVESTIGATIVE PREDICATE

On August 17, 2022, the School District of Palm Beach County, Office of Inspector General (OIG) received a referral from Audit Director Randy Law regarding former Principal of Crystal Lakes Elementary initiating a yearbook fundraiser where 39 books were unaccounted for. School staff told current Principal Blue the other books were sold on campus, but no deposits were made into the School’s internal accounts and staff alleged former principal Laura Green initiated the fundraiser without filling out the proper fundraising forms. (Allegation).

On August 17, 2022, OIG Investigator Angela Feaman was assigned this complaint for investigation.

BACKGROUND

Crystal Lakes Elementary is a public school located at 6050 Gateway Blvd., in Boynton Beach, Florida. Student enrollment is 813 serving grades Pre-K – 5.

ALLEGATION

It is alleged that Laura Green violated School Board Policy 2.16.11, Fundraising Activities Relating to Schools, and Internal Accounts Manual Fundraising Procedure - Chapter 19 by selling yearbooks without completing the required fundraising forms and following proper cash depositing procedures.

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 account and shall be disbursed as prescribed by district guidelines within the District’s Internal Accounts Manual, district policy on internal accounts (Policy 6.07), and State Board of Education Rules 6A-1.001, District Financial Records, Financial and Program Cost Accounting and Reporting for Florida Schools, (Redbook 2001), 6A-1.085, Basic Principles of Internal Fund Accounting, and 6A-1.0143, Promotion and Public Relations Funding."

Internal Accounts Manual Fundraising Procedure - Chapter 19 states,

"Before a fundraiser begins the sponsor must:

- Complete annual Teacher/Sponsor Fundraising Training in eLearning Management
- Complete the top portion of the Fundraising Application/Recap (PBSD 0153) and explain how the proceeds will be used, including the primary account that will
benefit from the fundraising proceeds.

- Estimate the sales, costs, and profits by completing Column A, Estimated Sales Application.

- Acknowledge the status of the required Fundraising eLearning Management Training, sign and date the application and turn it in to the Treasurer.” Quoting Internal Accounts Manual at 2.

The Manual further states.

“Written approval from the Principal and Treasurer is required before the fundraiser actually begins. The Treasurer will keep the original application and return a copy to the sponsor once the Principal has approved it and a fundraising account number has been assigned. The Treasurer will establish a decimalized fundraising account to accumulate the income and expenses associated with the fundraising event. At the conclusion of the event, the Treasurer will process the transfer of the profits from the decimalized account to the primary account that was named as the beneficiary account on the fundraising application once the close out paperwork has been completed by the sponsor.”

**COMPLAINANT INTERVIEW**

On August 25, 2022, a sworn recorded interview of Crystal Lakes Elementary School (CLES) Principal Sheena Blue was conducted at CLES in Boynton Beach, FL. The following represents actual and paraphrased statements made by “Blue” as it relates to the Allegation:

Principal Sheena Blue has been the Principal at Crystal Lakes Elementary since July 21, 2022. Blue stated that shortly after being promoted to Principal at Crystal Lakes Elementary, she was meeting with the Assistant Principal when the bookkeeper and the secretary came in with a box with 12 leftover yearbooks from the previous year and asked Blue what she wanted to do with them. Blue responded, “Let’s go ahead and see if any students this year that didn’t get them last year would like to have them up for purchase and we can continue with selling them and doing the paperwork that we needed to do.” Blue said Bookkeeper, Kim June, stated that she had nothing to do with this fundraiser last year. Blue stated that as the previous Assistant Principal at Lantana Elementary from her own understanding, yearbooks are fundraisers. Money was raised; the bookkeeper had no paperwork and no account was created for this fundraiser. Blue stated she was told that Dr. Laura Green was in charge of this project and Herff Jones was the vendor.

Blue stated that the 12 remaining yearbooks are currently housed in a locked closet. Blue said that she asked Assistant Principal Samantha Hack, Head Secretary Tina Walter, and Bookkeeper Kim June if yearbooks were sold last year. Blue said when she met with Dr. Green, she was given a yearbook which is located on the shelf in her office. Blue stated that the Assistant Principal was also gifted a yearbook by Green, which brought the current count to 14 remaining yearbooks that had not been sold.
Blue stated that she reached out to Regional Instructional Superintendent Rachel Capitano, who suggested that Blue start with Herff Jones to see what the terms of the contract were between Green and Herff Jones, and to get a full count on the number of books ordered by Green.

Blue stated Bookkeeper Kim June was informed by Herff Jones that 250 yearbooks were ordered and 214 yearbooks were sold online. Herff Jones forwarded a yearbook order form signed by Dr. Green, a yearbook invoice, a list of ads sold, and a list of yearbooks sold directly by Herff Jones on its website. Blue stated that she was now able to understand that 250 yearbooks were ordered, 214 yearbooks were sold directly to parents and 14 books were remaining.

Blue stated that she went to June and did the breakdown of the items received: 250 yearbooks ordered, 250 yearbooks received, with an additional overrun of 15 yearbooks for a total of 265 yearbooks delivered to Crystal Lakes Elementary. Blue stated that there are 12 yearbooks in a box, one yearbook that she was gifted and one yearbook that was gifted to the Assistant Principal.

Blue asked June what happened to the remaining books. Blue stated that June advised that her knowledge was limited due to Green handling the entire yearbook fundraiser process. Blue stated that June said that she knew yearbooks were sold online, and on the last day of school she believed cash may have been collected for the yearbooks that were left over. Blue recalled an email Dr. Green sent instructing staff to email mail her if a student had money to purchase a yearbook, but June stated to Blue that she did not handle any cash. Blue stated June recalled a parent requesting a refund due to her child not being in the yearbook and that request was forwarded to Dr. Green. Blue stated that June was unaware if the request was granted or if the parent received a refund.

Blue stated that if a refund was given to the parent, she was sure a check would have been issued. Blue asked June if a check was issued to the parent and June stated that she had nothing to do with it and she did not even know if there was cash collected. Blue stated that there were no Monies Collected Reports (MCR), no drop safe log entries, no cash, or any paperwork found at Crystal Lakes Elementary regarding the yearbook sale.

Blue stated that Internal District Accounts Manager Wendy Martin checked Crystal Lake's internal accounts records and Martin stated that there was never an account created for the yearbook fundraiser. Blue stated that there was a credit from Herff Jones for $2400.36 for the 214 yearbooks sold. Blue stated that staff verified that 250 books arrived at Crystal Lakes Elementary. Blue stated that Herff Jones gave her the option to keep the credit with their company should she decide to use it in the future or they would mail a check out to Crystal Lakes Elementary for the $2400.36. Blue stated that she chose the option for Herff Jones to mail the check. Blue stated that Martin instructed her to deposit it into general accounts once the check arrived.
Blue stated that when she assumed the position as Principal, she requested an audit. Blue stated she was concerned that this issue from last year would be a part of this year’s audit because the check would be deposited into this year’s general account. Blue stated that from that point she was instructed to speak with Director of Audit Randy Law in the Office of Inspector General. Blue did not attempt to contact Dr. Laura Green.

**WITNESS INTERVIEWS**

On September 7, 2022, a sworn recorded interview of CLES Bookkeeper Kim June was conducted at CLES in Boynton Beach, FL. The following represents actual and paraphrased statements made by “June” as it relates to the Allegation:

Bookkeeper Kim June has been employed at Crystal Lakes Elementary for four years. June stated that the yearbook fundraiser was never processed through her and there was no internal account set up for the fundraiser. June said there were extra yearbooks that were found in Secretary Tina Walter’s office after Dr. Green retired. June stated she and Tina Walter informed Blue that there were extra yearbooks and they (Walter and June) were never involved in the fundraiser process. June stated that they wanted to inform Blue just in case the OIG Auditor returned to the school.

June stated that she never saw a contract or anything else for the yearbook fundraiser. June stated that in prior years the yearbook sales were always done as fundraisers. June stated that she had no idea why Dr. Green chose to do this yearbook fundraiser in the manner in which she did. June stated that Dr. Green told her that she (Green) was “doing it all herself” and that June “did not have to do anything.”

June also stated that in previous years they used the company Foxmar to purchase yearbooks. June stated that in Fiscal Year 2021, Dr. Green used Herff Jones to purchase yearbooks. June said that she never saw any yearbooks being sold on campus and that she was never privy to any yearbook information regarding sales. June stated that she assisted in distributing the yearbooks to students who purchased them online. June stated that she could not confirm how many yearbooks were received or distributed.

June stated that there were no MCR’s. June stated that nothing went through her. June stated “Not one penny or one dime went through internal accounts, no monies collected, no nothing.”

On September 27, 2022, a sworn recorded interview of CLES Secretary Tina Walter was conducted at CLES in Boynton Beach, FL. The following represents actual and paraphrased statements made by “Walter” as it relates to the Allegation:

Secretary Tina Walter has been employed at Crystal Lakes Elementary for ten years. Walter stated that Dr. Green was the person who was in charge of the yearbook sales. Walter stated that Dr. Green did all the pictures and everything associated with the yearbook by herself. Walter said that never had any involvement with the yearbook.
Walter stated that at no time did Dr. Green ask for her assistance with the yearbook sales.

Walter stated that at the end of May 2022, she along with all staff received a general email from Dr. Green directing anyone looking to purchase a yearbook to see Dr. Green. Walter stated that as Dr. Green’s secretary, she was gifted a yearbook, and possibly the school nurse and the Assistant Principal were gifted one also. Walter stated that she and June found some extra yearbooks in an open area of the front office and brought this to the attention of the new Principal. Walter stated that it was a handful of books in a brown box. Walter stated that it is normal for extra yearbooks to be stored in the storage room or the school vault.

Walter stated that she did not see Dr. Green collect any cash from students, parents or staff for yearbooks.

On September 27, 2022, a sworn recorded interview of CLES Assistant Principal Samantha Hack was conducted at CLES in Boynton Beach, FL. The following represents actual and paraphrased statements made by “Hack” as it relates to the Allegation:

Assistant Principal Samantha Hack has been employed at Crystal Lakes Elementary for one year. Hack stated that there were 12 yearbooks from last year housed in the administration closet. Hack also stated the office staff (Tina Walter, Kim June, Christian Bowman, Dr. Green and Mrs. Blue) were given yearbooks in addition to herself.

Hack stated that she did not know who sponsored the yearbook fundraiser last year. Hack believed the students were given the option to bring in cash to purchase a yearbook. Hack could not recall if it was an email or an announcement made with that option. Hack searched her email for an announcement and forwarded the OIG a copy of an email from Dr. Green regarding yearbook distribution that instructed staff to send students with cash to purchase a yearbook.

Hack stated that a parent of a student inquired with office staff on how to get a refund and was referred to Dr. Green. She was unaware if the parent received the refund. Hack stated that she was not aware of any staff selling or accepting cash for the yearbooks. Hack said that Kim June and Lisa Keating helped distribute the yearbooks. Hack stated that she did not personally see any student purchase a yearbook. Hack stated that she remembers that the yearbooks were advertised on the Crystal Lakes Elementary Facebook page.

Hack stated that she was not aware if Green asked anyone for help with the yearbook fundraiser. Hack stated that Green did not personally ask her for assistance with this fundraiser. Hack stated that because the yearbook fundraiser was not being done, Dr. Green took on this huge responsibility by herself because she wanted to make sure the students had a yearbook, especially the 5th grade students because it was their last year of elementary school.
SUBJECT INTERVIEW

On February 15, 2023, a sworn recorded interview of former CLES Principal Laura Green was conducted via Google Meet in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Green” as it relates to the Allegation:

Dr. Green is the former Principal of Crystal Lakes Elementary. Green has been retired since June of 2022.

Green stated that she decided to go with Herff Jones as the yearbook vendor because the representative was much easier to work with. Green stated that the prior school year they did not use a yearbook vendor and she could not recall which vendor was used prior to that year.

Green stated that yearbooks were advertised online and through the Herff Jones website. Green stated that Herff Jones sent out emails to parents advertising the sale of yearbooks. When asked if the yearbooks were advertised on the Crystal Lakes Elementary Facebook page, Green stated that if the yearbooks were advertised on the Facebook page it would have been put there by Linda Nelson the Instructional Technology Support Assistant (ITSA).

Green stated that the yearbooks were sold in increments, therefore the price increased as the fundraiser went on. Green stated that it started off at one price and then at different times the price went up. Green could not recall the amounts. Green stated that she had taken fundraising training for the fiscal year.

Investigator’s Note: The OIG’s search of records concluded that Fundraising for Teacher/Sponsor training had been taken and completed on July 13, 2021, July 27, 2018, and August 1, 2016 and Principal’s School Fundraising and Ticket Sales training had been taken and completed on August 30, 2021, July 25, 2020, and September 14, 2018.

When asked if the bookkeeper was in receipt of any of the fundraising documents, Green stated “I know that they were completed but they were not completed on time. They were not completed early, they were completed at the end which I knew was a violation and it was just a matter of oversight with everything else.” When asked who did she submit the paperwork to, Green stated she would “guess” her Bookkeeper, Kim June.

Green stated that the fundraising paperwork was completed at the end because everything was done through Herff Jones and it was an oversight that it was not done prior to the fundraiser. Green stated that she does not recall if a decimal account was opened, and also stated that no cash was collected. Green stated that she does not recall if money was dropped in the drop safe. Green said payments were made online through Herff Jones. Green stated that she does not recall because it was the last three days of school when the yearbooks came in.
Green stated that 250 yearbooks were ordered and they received 265 yearbooks. Green stated they had a flood in the main office book storage room and two of the boxes that had not sold were destroyed because the boxes were positioned on their side, and every book got wet. Green stated that was the first week of summer and the custodians had to throw out the boxes along with other things on the office floor. Green stated that she was not sure of what caused the flood.

Green stated that 20 books were in each box to total 40. Green stated that she believes that she documented the destroyed the books in the paperwork that she had. Green stated that she could not recall what happened to the paperwork, and she thought she submitted it. Green stated that she left all paperwork pertinent to the school in her office when she retired.

Green stated that she did not have a protocol for the remaining books. Green stated that there were 40 yearbooks that were destroyed, there were 215 or 220 yearbooks that were sold online, 10 or 11 given away to the front office, one for the new Principal, one for the Assistant Principal, two for the Media Center and one for a retiring teacher. Green stated that there were a few left at the school when she retired.

Green was asked if she sent out an email to her staff advising them if children show up with cash to purchase yearbooks to meet with her. Green stated "I don't recall if I accepted any cash because it was my last two days of the school year, I don't recall".

Green was asked about an email that a parent sent to her regarding $50 cash that the parent sent to school with a student to purchase a yearbook. Green then terminated the interview and said she wanted to check her boxes for documents and "speak to someone before proceeding."

On March 8, 2023, a sworn recorded interview of former CLES Principal Laura Green was conducted via Google Meet in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Green” as it relates to the Allegation:

Green stated that the Herff Jones fundraiser was all done online except for the last few yearbooks that came in on May 25, 2022. Green stated that 250 yearbooks were purchased, 15 were given as an overage. Green said "you can sell the overage or you can tear out the pages and return them." Green said 160 yearbooks had been sold online for $40 each, resulting in $6,400.00. Fifty-four (54) yearbooks were sold for $50 each, resulting in $2,700. Eight (8) yearbooks were sold on campus for $60 each, resulting in $480. One (1) yearbook was sold on campus for $23 resulting in $23.00. Green added that 32 yearbooks were left after all of that, in addition to the 10 yearbooks that were given away to the Principal, the new Principal, the AP, 2 for the media center, 2 for the front office, one for a teacher retired and one to "RT." Green could not recall what RT meant.

Green stated that there were 32 yearbooks left when there was a flood in the storage room. Green stated that two boxes were involved with the flood. Green stated that one of
the boxes was positioned on its side and she believes there were about 25 books in the box, and there was a box with seven yearbooks that had all the Our World inserts in them. This box was on top of the box with 25 yearbooks. Green stated that those seven yearbooks were moved to records storage.

Green stated in addition to the yearbook sales, full page advertisements were sold online. There were seven full page ads sold for $125 each resulting in $875. Eight half page ads sold at $75 each that totaled $600. Six quarter page ads sold at $55 each that totaled $330.

The total monies brought in was $11,408. Green stated that the bill for Herff Jones was $8,324.14 and they indicated that they collected $10,724.50, resulting in a check sent to the school for $2,400.36. Green stated that due to the yearbooks not coming on time, Herff Jones did not charge for shipping. They also removed the Our World supplement cost.

Green stated that she has in her possession the yellow Monies Collected Report (MCR), but it has no information on it, so she really cannot remember what happened. Green was not sure if she “dropped” the MCR. Green stated that she cannot remember that far back.

Green stated that the Principal prior to her used Fox-mar to order yearbooks. Green used Fox-Mar her 1st year as Principal, on the 2nd year they did not have a yearbook due to Covid and the 3rd year she decided on Herff Jones. Green stated yearbooks were advertised online and Herff Jones did a mailout.

Green stated that she did take the required fundraising training for that fiscal year, (which was verified by training records). Green stated that the bookkeeper was not in receipt of her fundraising paperwork. Green stated that she had one MCR currently in her possession for the one day of yearbook sales on campus. When Green was asked if she dropped any money in the safe, Green stated, “I thought I had, but I don’t have the white receipt so I’m going to go with some how it got missed from one spot to the next

Green stated that in the past she sponsored about 10 fundraisers. Green stated that the reason she sponsored the yearbook fundraiser was because no teacher would do it. Green stated that she never had any problems with prior fundraisers. Green stated that she has never had an issue where she has ever been asked about money. Green stated that she enlisted the help of teachers by putting out several emails and no one would follow up on what needed to be done.

Green stated that she did send out an email to the staff instructing them to send students with cash to purchase yearbooks to meet her at the flagpole or her office. Green stated that there was no significance to asking the students to meet her at the flagpole. Green stated that if it were after arrival she would have someone redirect the student to her office because the yearbooks were in a pile just inside her office. Green stated that she was the only person to accept cash from students because it was cash and it was the end of the year.
Green stated that she asked staff to refer the students to her because the bookkeeper cannot accept cash, it was the last two days of school and everyone was busy. Green stated that normal procedure is to drop the cash in the safe with the white copy of the MCR. Green stated that if the bookkeeper had not set up a decimalized account for the fundraiser and the cash would have been deposited into the general account.

Green was asked if she believes she followed the fundraising guidelines for the yearbook fundraiser, Green stated, "Obviously not. I did not follow it to the way it should be since I'm speaking with you." When asked if there was a reason Green did not follow the proper fundraising procedures Green stated, "The fundraiser just got away from me for the year. Honestly it was an oversight and it shouldn't have been. It was an error that I didn't follow those. Obviously in all my years you can see I have never not followed them."

When asked as a principal, would you accept or condone a teacher's failure to complete required documentation, disregarding district and State rules, and accepting cash from students? Green stated "Would I have documented it? Yes. I would expect the same as if I were still working there, it was an oversight. It was definitely not intentional. I'm happy to make it right with whatever I can do. If I can write a check and send it to the school for the money that wasn't in the drop safe. I mean that was obviously an error on my end, you know the school should not be out of it. If that helps, I'm happy to do it if that is something they are willing to do because again nothing was intentional. Five hundred or six hundred dollars isn't, there's just that reality, that's not who I am."

**RECORDS ANALYSIS**

On November 7, 2022, OIG staff reviewed the listed documents provided by Sheena Blue and Information Technology. The review disclosed the following:

The OIG obtained and reviewed the Yearbook Order Form (Exhibit 1). The document showed that Principal Green placed an order on September 1, 2021 for approximately 226 yearbooks for a total of $6,813.90 with an average cost of $30.15 per copy.

The OIG obtained and reviewed a Yearbook Invoice (Exhibit 2). The document showed that Principal Green received a credit balance in the amount of $2,400.36 for the order of 250 yearbooks with an additional 15 overrun books on May 24, 2022.

The OIG obtained and reviewed Principal Green’s emails (Exhibit 3). The documents showed that Laura Green instructed staff to send students with cash to purchase a yearbook to the flagpole area.

The OIG obtained and reviewed a Monies Collected Report (MCR) from Principal Green (Exhibit 4). The document showed that Principal Green collected $503.00 in cash from campus yearbook sales. The form was dated May 26, 2022, but never turned in to the bookkeeper. The OIG found no evidence that this money was deposited.
The OIG obtained and reviewed a Fundraising Application/Recap Form from Principal Green (Exhibit 5). The document showed the estimated sales at $9,500 and actual sales at $11,408. The form was dated May 25, 2022, but the OIG found no evidence that it was turned in to the bookkeeper.

The OIG obtained and reviewed the Sales Inventory Report Form from Principal Green. (Exhibit 6). The document showed that total sales were $11,408. The Sales Inventory Report Form was dated June 3, 2022, but the OIG found no evidence that the form was turned in to the bookkeeper.

**CONCLUSION**

The OIG, upon thorough investigation, determined the allegation that former Principal Laura Green violated School Board Policy 2.16.11, *Fundraising Activities Relating to Schools*, and Internal Accounts Manual Fundraising Procedure - Chapter 19 by failing to follow procedures in relation to initiating a fundraiser and not depositing cash into a decimalized account set up by the bookkeeper, was **Substantiated**.

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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.

Angela Feaman, Investigator

STATE OF FLORIDA
COUNTY OF PALM BEACH
Sworn to (or affirmed) and subscribed before me this 16 day of May, 2023, by Angela Feaman, 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 Angela Feaman, supervised and approved by Director of Investigations Oscar Restrepo and Inspector General Teresa Michael. 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.

Supervised by: Oscar Restrepo, Director of Investigations  Date: 5/16/23

Approved by: Teresa Michael, Inspector General  Date: 5/16/23
EXHIBIT LIST

Yearbook Order Form provided by Principal Sheena Blue ...................... Exhibit 1
Yearbook Invoice provided by Principal Sheena Blue ............................ Exhibit 2
Laura Green’s Emails provided by Information Technology .................... Exhibit 3
MCR provided by Laura Green on 3/14/23 ........................................... Exhibit 4
Fundraising Application/Recap form provided by Laura Green on 3/14/23 ... Exhibit 5
Sales Inventory Report provided by Laura Green on 3/14/23 ...................... Exhibit 6

DISTRIBUTION LIST

Action Official Distribution:
   Director, Office of Professional Standards
   Principal, Crystal Lakes Elementary

Information Distribution:
   Palm Beach County School Board Members
   Michael J. Burke, Superintendent
   Audit Committee Members
   Randy Law, OIG Audit Director
   Robert Bliss, Officer - Compliance & Quality Assurance
   Shawntoyia Bernard, General Counsel
   OIG File
Yearbook Order Form
2022 -- U.S.

Organization Name: Crystal Lakes Elementary Sch
Principal's Name: Laura Green
Address: 6050 Gateway Blvd
City/State/Zip: Boynton Beach, FL 33437-5123
Phone: 561-391-7900
# of Classrooms: 54

Year(s) Covered: ☑ 2022 ☑ 2023 ☑ 2024 ☑ 2025 ☐ 2026

Contact Name: Laura Green
Address: 
City/State/Zip: 
Phone: 
E-mail: 

We would like Herff Jones to print our all color yearbook based on the following information:

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BOOK ADD-ON ITEMS: Your final invoice will reflect changes to the items below based on the actual quantities ordered when your book is submitted.

1. All Soft Covers (No Lamination)$8.50/COPY
2. Add Gloss Lamination to All Soft Covers $1.31/COPY
3. Add Matte Lamination to All Soft Covers $2.34/COPY
4. All Gloss Laminated Hard Covers $7.30/COPY
5. Add Matte Lamination to All Hard Covers $8.03/COPY
6. Split Covers (Mix Hard and Soft Covers for One-time Fee of $101; All Gloss or All Matte)$101.00/ORDER
7. Gloss Laminated Hard Covers (Minimum 32 Pages and 50 Copies)$7.50/EACH
8. Matte Laminated Hard Covers (Minimum 32 Pages and 50 Copies)$6.50/EACH
9. Soft Covers (Split Order; No Lamination)$6.00/EACH
10. Add Gloss Lamination to Soft Covers $1.31/EACH
11. Add Matte Lamination to Soft Covers $2.34/EACH
12. Add 100 Page Gloss Paper (Final Price Will Be Based on Pages/Copies Ordered)$0.00/SIG/COPY
13. Add 100 Page Matte Paper (Final Price Will Be Based on Pages/Copies Ordered)$0.00/SIG/COPY

ADDITIONAL ITEMS: Your final invoice will include changes to items that you make on the Order Confirmation form when you submit your pages.

1. Add Digital Name Imprints (Minimum 25)$2.36/EACH
2. Add Name Plates - Minimum 10 (Email Your CSA to Select Gold or Silver)$3.30/EACH
3. Add Plastic Dust Jackets$1.43/EACH
4. Add Our World to Every Book$6.24/COPY
5. Add Our World - Sold Individually (Email Your CSA to Change Quantity)$0.09/COPY
6. Add World Yearbook to Every Book$0.05/EACH
7. Add Blank Autograph Supplements to Every Book$0.00/EACH
8. Add Blank Autograph Supplements - Sold Individually (Email Your CSA to Change Quantity)$0.00/EACH

Total (before tax): $6,513.90
Per Copy Total: $30.15

Terms and Conditions:
* Our book needs to ship on Saturday May 7, 2022. Please allow 2-7 days for shipping. Plan your yearbook distribution event accordingly. Standard ground shipping is included. Expedited shipping is available at an additional cost.
* Our material is due at the plant by Monday April 4, 2022. Allow 4 weeks (6 weeks in May) prior to ship date. With proofs, allow 2 additional weeks.
* Contact your Customer Service Advisor if you wish to purchase a shorter cycle. Kit materials will be shipped to the school address indicated.

All specifications and prices are subject to the approval of both the school and Herff Jones on an annual basis.

We understand the submission of the Order Form is an obligation to print our yearbook as indicated.

We may change the number of copies and pages prior to, or upon submission of materials for printing; however, changes will result in a change to price. Upon receipt of our materials, we will receive an invoice for the full amount of this Order Form plus any increases or decreases due to changes in specifications. The full amount included in the cost. Tax is additional.

We understand that copyrighted materials may not be used in the creation of our yearbook without the express written consent of the copyright owner. Herff Jones has created proprietary artwork, borders and backgrounds that may be used in the creation of our yearbook. We agree to hold Herff Jones, subsidiaries and affiliates harmless for all editorial content associated with the printing of our yearbook.

I, the undersigned authorized agent of the school or organization indicated above, agree in full to the "Terms and Conditions" of this order. This agreement shall be effective when signed below or in counterparts, and photocopy, facsimile, electronic or other copies shall have the same effect for all purposes as an ink-signed original.

Authorized Signature: Laura Ann Green
Print Name: 
E-mail Address: laura.green.2@palmbeachschools.org

Date: 9/1/2021
Title or position: Principal

Case #: 88-412/2021
Description: 
Exhibit #: A
Exclusions: 

Yes No
**Remit Payments To:**
Herf Jones
PO BOX 99394
Chicago, IL 60693-9394

**Order Shipped:** 23-May-2022

Ms. Laura Green, Yearbook Adviser
Crystal Lakes Elementary School
6050 Gateway Boulevard
Boynton Beach, FL 33437

---

**Yearbook Invoice**

**Crystal Lakes Elementary School**

<table>
<thead>
<tr>
<th>ENTITY</th>
<th>ORDER NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>205</td>
<td>29340-200-2022</td>
</tr>
</tbody>
</table>

**Customer Number:** 800933000

<table>
<thead>
<tr>
<th>CUSTOMER</th>
<th>SALES REPRESENTATIVE</th>
<th>SHIPPING METHOD</th>
<th>TERMS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Crystal Lakes Elementary School</td>
<td>ORTMAN, JEN (473)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>QUANTITY</th>
<th>UNIT PRICE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>BASE PRICE Y - DIGITAL, 104 PGS, 250 CPY</td>
<td>250</td>
<td>22.74</td>
<td>5,685.00</td>
</tr>
<tr>
<td>Y HARD COVER</td>
<td>250</td>
<td>7.50</td>
<td>1,875.00</td>
</tr>
<tr>
<td>GLOSS 103#: 104 PGS, 250 CPY</td>
<td>250</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>OUR WORLD SUPPLEMENT</td>
<td>15</td>
<td>30.24</td>
<td>453.60</td>
</tr>
<tr>
<td>ART CHARGE</td>
<td>15</td>
<td>15.54</td>
<td></td>
</tr>
<tr>
<td>OVERRUNS</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Thank you. We appreciate your order!**

The Company reserves the right to add a service charge on unpaid accounts after 30 days.

<table>
<thead>
<tr>
<th>INVOICE NUMBER</th>
<th>INVOICE DATE</th>
<th>CUSTOMER NUMBER</th>
<th>ORDER NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>29340-200-2022</td>
<td>24-May-2022</td>
<td>800933000</td>
<td></td>
</tr>
</tbody>
</table>

**Total Sales:** 8,324.14

**Exempt:** 0.00

**Total Tax:** 10,724.50

**Balance:** (2,400.36)

---

**Case #22-00051, Date Rcv'd:** 5/1/22

**Received From:** User

**Description:** Yearbook Service

**Exhibit #:** 2

**Redactions:** Yes No
Today is difficult for everyone in education in light of the horrific events yesterday in Texas. There are no words and no way to make sense of a senseless act. Today we need to make sure that we remain alert. I am asking everyone that is not a homeroom teacher to be at arrival as soon as possible at 7:35 a.m. Homeroom teachers I expect you to be at your doors keeping an eye on your area, if you see something call the office.

Doors should be locked and blinds closed similar to a code yellow - no one is out if you need to call the office for assistance. We will modify lunch pick up, the schedule will be out and the pick up times will be moved up to about 15 minutes - list to follow from Ms. Hack.

Remember we will have extra visitors this morning in Kindergarten and then we will be having our Fifth Grade Glow party starting at 11:45 in the cafe - feel free to stop in and celebrate with us. You can work with a neighbor to cover your students for a quick visit to celebrate with us.

If you have a child with yearbook money please email me and we will send someone down to get it. The remainder of the yearbooks should arrive this morning and will be delivered as soon as they arrive. Please make sure that
you have your students who purchased a book put their name.

Remember that our families will be concerned with safety today and we will be extra aware as to keep our campus safe, for all of us. Lock your doors and stay aware. If you see something, say something.

Dr. Laura Green
Principal
Crystal Lakes Elementary
(561)292-6600
Good morning we have 2 more wake ups and 3 more days. Instruction and focus is imperative to keep kids safe this week so less free time.

Lane - sub
Chudoba - cancelled
ESE/SAI - cancelled or modified

Yearbooks are being delivered this morning and we will work to deliver them starting with 5th grade and continue down and hopefully with the help we can get them delivered today. I did a call out for the few extras so if anyone brings the money send them to the flagpole area.

Thank you for keeping the focus and expect we will have a code yellow this morning so we have met all of the compliance numbers this year.

Dr. Laura Green
Principal
Crystal Lakes Elementary
(561)292-6600
We will get with him or you can send him now to the office

On Thu, May 26, 2022 at 7:55 AM Sabrina Lichtenberg <sabrina.lichtenberg@palmbeachschools.org> wrote: Does he have enough?

Mrs. Bree Lichtenberg
4th Grade & SECME Coordinator
(561) 292-6600
“Teaching is only demonstrating that it is possible. Learning is making it possible for yourself.” - Paulo Coelho

---------- Forwarded message ----------
From: Rechilda Liangco <rechilda1@gmail.com>
Date: Thu, May 26, 2022 at 7:19 AM
Subject: Scott Rose - Yearbook
To: Sabrina Lichtenberg <sabrina.lichtenberg@palmbeachschools.org>

Good morning Ms. Lichtenberg,

Scott wants to buy a yearbook. I gave him $50 cash to buy one. Could you please direct him to where he can purchase one?
Thank you so much.

Rechilda (Scott’s mom)
954-204-6434
You're welcome!

On Wed, May 25, 2022 at 10:21 PM Nousta Volcy <noustavolcy@yahoo.com> wrote:
You are awesome Dr. Green
Thank you a much

Sent from Yahoo Mail on Android

On Wed, May 25, 2022 at 1:24 PM, Laura Green <laura.green.2@palmbeachschools.org> wrote:

Got it and the book was already delivered to her smiling face.

On Wed, May 25, 2022 at 12:28 PM Nousta Volcy <noustavolcy@yahoo.com> wrote:
Cash is no problem. We will drop it off today. Thank you

Sent from Yahoo Mail on Android

On Wed, May 25, 2022 at 12:17 PM, Laura Green <laura.green.2@palmbeachschools.org> wrote:

It has to be cash but I will get it to here and you can bring the cash tomorrow

On Wed, May 25, 2022 at 11:52 AM Nousta Volcy <noustavolcy@yahoo.com> wrote:
Hi Dr. Green
Yes, we are still very much interested to purchase a year book.
Thank you so much for following up on this matter for us.
We will come in an hr to bring the check.

Warm regards,
Nousta Palmer

Sent from Yahoo Mail on Android
<pat@patpalmerrealestate.com> wrote:

Have a look at all this.

---

Pat Palmer

The Corcoran Group
FL Lic #BK3259787
Forefront Real Estate
CA DRE Lic # 01013510

From: Laura Green <laura.green.2@palmbeachscool.org>
Sent: Wednesday, May 25, 2022 10:27 AM
To: Denise White <denise.white@palmbeachscool.org>; pat patpalmerrealestate.com
<pat@patpalmerrealestate.com>
Subject: Fwd: 29340 Crystal Lakes yearbook purchase

Please see below - if you want to purchase one let me know and you can send the money in. We will get one here.

-------- Forwarded message --------
From: Burford, Penny <pjburford@herffjones.com>
Date: Wed, May 25, 2022 at 10:13 AM
Subject: RE: 29340 Crystal Lakes yearbook purchase
To: Ortman, Jen N <jortman@herffjones.com>
Cc: Laura Green <laura.green.2@palmbeachscool.org>

Good afternoon,

The receipt below is not an active order. The parent emailed and requested a refund and said they would be ordering from a different website. That email is attached.

The refund $40 was processed on 2/3/22 to a card ending in 1262.

Please let me know if you have any questions.

Penny

Penny Burford

Yearbook Order Center Lead Account Coordinator, HERFF JONES

Office: 1.866.287.3096
pjburford@herffjones.com
www.HerffJones.com
Hi, Penny! The student below produced this receipt but the sale is not in YOC so wasn’t on distribution list. Do you know what’s going on with this one? Thanks so much!

Dr. Laura Green
Principal
Crystal Lakes Elementary School
Good morning,

I will forward your information on to our billing department and you should see the credit back to your account within 3 to 5 business days.

Please let me know if you have any questions.

Thank you,

Penny

Penny Burford

Yearbook Order Center Lead Account Coordinator, HERFF JONES

Office: 1.866.287.3096
piburford@herffjones.com
www.HerffJones.com
By Your Side

Facebook: HERFF JONES
Twitter: @herffjones

HERFF JONES
A Varsity Brands Company

CONFIDENTIALITY NOTICE: This e-mail and any attachments are for the exclusive and confidential use of the intended recipient. If you are not the intended recipient, please do not read, distribute or take action in reliance to this message. If you have received this in error, please notify us immediately by return e-mail and promptly delete this message and its attachments from your computer system.
EXTERNAL EMAIL

Confirmation Number: 29340-115CC060

Dr. Laura Green
Principal
Crystal Lakes Elementary School
(561)292-6600

Disclaimer: Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

Dr. Laura Green
Principal
Crystal Lakes Elementary School
(561)292-6600

Case #: 2200051 Date Rcv’d: 11/1/22
Received From: IT
Description: GREEN EMAIL

Exhibit #: 25
Redactions: Yes  No
### Monies Collected Report

**General Activity**

**Reason:** VB. SUEZ ON CAMPUS

Transmits hereinwith monies obtained from sources indicated below, for deposit:

<table>
<thead>
<tr>
<th>Source</th>
<th>Check #</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>VB E</td>
<td>CASH</td>
<td>60.00</td>
</tr>
<tr>
<td>VB E</td>
<td>CASH</td>
<td>23.00</td>
</tr>
</tbody>
</table>

**Total for Deposit:** $83.00

---

**Note:** All money must be turned in on the same day collected.

**Printed Name:**

**Given Name:**

**Last Name:**

**Signature:**

**Date:**

---

**Case #:**

**Description:**

**Exhibit #:**

**Reactions:** Yes

---

https://mail.google.com/mail/u/0/#search/eura.green/FMtcg2Gcm1szwWBbbyFvKMr1_LPSz?projector=1
**Fundraising Application/Recap**

**School #** | **School** | **Sponsor's Name** | **General Activity** | **Primary Account Number**
--- | --- | --- | --- | ---
2/11 | Crystal Lakes Elem | **Green** | **Resale** | 1

**A. Type of sale:**
- **Resale**
- **Admissions**
- **Services or Donated Item**

**B. Description of activity:**
- **Yearbook**

**C. Time of day food sold for each day sold:**
- **General merchandise**

**D. Specific use of profit:**
- **Date sales begin:** 1/11/2022 Online
- **Date sales end:** 6/26/2022

<table>
<thead>
<tr>
<th>1. Total Sales</th>
<th>A. ESTIMATED SALES (APPLICATION)</th>
<th>2. Cost of Sales (must include sales tax)</th>
<th>B. ACTUAL SALES (RECAP)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Yearbook</strong></td>
<td>3300</td>
<td>800</td>
<td>11408</td>
</tr>
</tbody>
</table>

**2. Cost of Sales (must include sales tax):**
- **Shipping:** $3300 x 25% + 15

<table>
<thead>
<tr>
<th>3. Other Costs</th>
<th><strong>Cost of Sales</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Shipping</strong></td>
<td>8250</td>
</tr>
</tbody>
</table>

**4. Net Profit (line 1 minus lines 2, 3):**
- **Profit:** 3033.50

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

**Explanation of line 5:**

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

- **Yes:**
- **No:**

**Account Number Assigned to This Fundraising Activity:**
- **PB 0183**

**Recap Verified by Treasurer Signature:**
- **Date:** 5/2/22

**School Treasurer Signature:**
- **PB 0183 (Rev. 8/23/2019)**

**Case 7220**

**Received From:**

**Date:** 5/22/22

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https://mail.google.com/mail/u/0/#search/laura+green/FM1cogzGrcmzszwWBibojFtKMrL.0Ps?projector=1