



**OFFICE OF THE STATE ATTORNEY
SIXTEENTH JUDICIAL CIRCUIT
INVESTIGATIVE DIVISION**

INVESTIGATIVE REPORT

SA CASE #: 2015-SA-00265-A-K **OTHER CASE #** N/A

COMPLAINANT(s): Monroe County School District - Risk Management
241 Trumbo Road, Key West, FL 33040

REFERRED BY: Monroe County School District - Risk Management
ATTN: c/o District Administration Offices

DATE OF INCIDENT: 08/2014 through 12/2014 **DATE REPORTED:** 12/01/2015

SUBJECT/SUSPECT: Tina M. Godfrey, 5501 3rd Avenue, Apt. #139, Key West, FL 33040

VICTIM(s): Monroe County School District

WITNESS(s): Mike Henriquez Patricia Barber Pansy Wang
Austin Tran Tina Godfrey Kaleena Rodriguez

EVIDENCE: Account Reconciliations Receipt Books Subpoenaed Documents

LOCATION OF OFFENSE: Key West, Monroe County, Florida

ALLEGATION COMPLAINT: Theft of Funds \$ 812.014

CHARGES: No charges filed

DISPOSITION: Closed

INVESTIGATOR: Christopher Weber

PREDICATE/SYNOPSIS

12-01-2015

Monroe County Superintendent of Schools Mark Porter contacted the Office of the State Attorney due to his office locating a deficiency of funds in the afterschool daycare program at Horace O'Bryant School ("HOB"). Superintendent Porter and Finance Director James Drake provided a synopsis of their findings that included a detailing of monies collected and estimated funds that should have been collected. The deficiency between these amounts was approximately \$20,000. In addition to the report of the deficiencies, Porter and Drake provided the names and contact information of the individuals responsible for different facets of the daycare program. Further investigation into the matter is needed to determine whether there is any criminal liability concerning the reported deficiency. In addition to the review conducted by Porter and Drake, the district engaged King and Walker CPA to conduct an independent account of agreed upon procedures relating to the daycare program at HOB. The Office of the State Attorney opened an investigation under case number 2015SA00265AK.

BACKGROUND

Horace O'Bryant School ("HOB") is a K-8 grade grammar school. Until 2014 it had been only a middle school. The K-5 grades were a new addition to the school as was the new afterschool daycare program, which commenced in August 2014. The daycare program charges fees on a pay-as-you-go basis. The fees range from \$45 per week (for part-time attendees) to \$85 per week (for full-time attendees). The fees for some students are subsidized, based on financial need, by the Early Learning Coalition ("ELC"). Parents who qualify can have some or all of the fees waived for the week. The daycare program operated Monday to Friday from about 8:00 AM until about 5:00 PM. The attendees included pre-K to 8th grade students. The program includes two sessions (morning and afternoon) and the students who come after school stay until such time as their parents pick them up.

The collection of fees - excluding the amounts subsidized by ELC - was the responsibility of supervisor of daycare Tina Godfrey. Godfrey was responsible for many aspects of the daycare program, including attendance, staffing, money collection, and student care. The district's initial investigation, which began in December 2014, led to the non-renewal of Godfrey's employment contract in June 2015.

According to Porter and Drake, Godfrey would collect the monies, which included both cash and checks, and then provide them to the HOB bookkeeper Patricia Barber for depositing. Godfrey would check attendance, calculate the appropriate ELC subsidy (if applicable) for the attendees, and charge the parents accordingly. By all accounts, during the first months the afterschool program was in operation, deposits were not accompanied by daily totals or a daily collection form; rather, Godfrey placed cash and checks into a bank bag to be deposited. Godfrey did keep a receipt book for the payments received, but according to Porter and Drake this receipt book showed the collection of more cash than was actually deposited. When questioned about this, Godfrey told the auditors she had been using the receipt book for totals due as opposed to monies received. This procedure is not in accordance with general accounting practices.

Interviews

TINA GODFREY (First Interview) 12-03-2015

State Attorney Investigators Weber and Krol met with Tina Godfrey at the Office of the State Attorney. She came in voluntarily and answered all questions. Godfrey said she was hired as the HOB supervisor of daycare in August 2014. She said the afterschool daycare program was new at that time and therefore no procedures were in place for how the program was to be run. Godfrey said that Pansy Wang from the district finance department instructed her as to the fees associated with the students and provided her with a receipt book and a bank bag. Godfrey said she was told to collect the money, put it in a bank bag, and put the bag in the desk of HOB bookkeeper Patricia Barber to be deposited. Godfrey said she was not aware of a money collected form, and said she was never trained to use such a form. When asked about how she used the receipt book, Godfrey said the receipt book was used to indicate the amount due from the parents. Parents whose fees were not subsidized by ELC were given receipts for the exact amount they paid. Parents who did receive ELC subsidies were given receipts for the total amount due, not the amount actually paid. When asked why she did this, Godfrey said she had been trained to do it that way until she was told differently. Godfrey did not know when she was told differently; she only said that sometime in January she was interviewed about the deposits.

Note: I did not have the receipt books available at the time of this interview. After reviewing the receipt books, the audit, and speaking with the parents involved, it is apparent that the receipts were written for the monies actually provided by the parents. There is no indication (beyond Godfrey's assertion) that receipts were written for amounts greater than Godfrey was given.

Godfrey also mentioned that subsidized ELC payments came in after-the-fact (i.e., after parents paid their unsubsidized share), and maybe this was why the account was short.

Note: The receipts and deposits are not part of the ELC subsidized payments and are not included in that calculation.

When asked whether anyone else ever accepted payments, she said parents may have paid other people at HOB, but she had no way of knowing if they did because they would not have had the receipt book to provide receipts.

Godfrey said the job was overwhelming. Collecting monies, fighting with the parents about overdue monies, keeping attendance, and calculating the ELC subsidy was far more responsibility than she expected. Godfrey said she continually asked for help but that most of her requests were ignored. Godfrey said that at one point the collection of daycare monies was assigned to the HOB business office and that her hours were changed so she would have time to do her paperwork. The collection of monies by the business office was short-lived; in fact, a review of the receipt books does not show any receipts written by anyone other than Godfrey after she took over the duties of daycare supervisor.

TINA GODFREY (Second Interview) 01-25-2016

Investigator Weber contacted Tina Godfrey and asked her to come in for a follow-up interview. She did so voluntarily and without hesitation. The interview was conducted at the Office of the State Attorney. Investigators Weber and Krol were present. Godfrey provided her current address and employment information as well as the details of her hiring by the Monroe County School District. Her statements during this interview were virtually the same as during her first interview. She talked about being in over her head and never getting any help when she asked for it. She confirmed her bank account information and said she did not use her bank account for anything other than direct deposit. When asked about transfers into her bank account that appeared in her account records, Godfrey claimed no knowledge of these transfers and said it must have been her husband using the account.

Note: The direct deposit account and the account associated with it were obtained through subpoena and reviewed. There is no indication this account was used for illicit purposes.

Godfrey said she would withdraw cash and pay her bills with cash or a Green Dot account. Green Dot is a prepaid account that cash be deposited into at numerous retailers such as CVS. Godfrey provided her Green Dot account information for our review. These records were obtained through subpoena.

Note: The Green Dot account records showed unremarkable deposits and expenditures. There is no indication the account was used for illicit purposes.

Since Godfrey's initial interview, questions arose about her previous statements regarding the receipts she provided to parents being written for amounts greater than she actually collected.

Note: No parent we interviewed said they had received a receipt for amounts more than they paid or said that refunds were ever given. Therefore, Godfrey's statements are inconsistent with the facts uncovered during the investigation. It should be noted, however, that nearly all of the parents we spoke with had little or no detailed recollections of the payments they had made to the HOB daycare program. They were able to confirm little more than that they paid in cash or by check and had received an accurate receipt.

I asked Godfrey about her previous statements in which she asserted she had issued receipts for amounts greater than parents had actually paid. I informed her that parents had denied receiving receipts for amounts that exceeded their payments. During this interview, Godfrey said she made out the receipts for the actual amounts she had received. She added, however, that in some cases she gave refunds to parents after she issued these receipts. For example, if a student did not attend the daycare program as planned or if the ELC calculation was inaccurate, she provided refunds after the fact, and these subsequent refunds resulted in a discrepancy between the amounts shown on the receipts and the actual amounts deposited. In essence, she claimed the receipts were accurate when issued but later became inaccurate as a result of her having provided refunds to parents.

When shown the actual receipt books, Godfrey could not identify any receipt where this had occurred, but she nevertheless maintained this happened on a regular basis. She had no explanation as to why in her first interview she said she wrote receipts for amounts greater than parents actually paid. Godfrey said, "I thought that is what happened."

Note: Godfrey did not offer this after-the-fact refund explanation during the first interview.

The money collected form is designed to itemize and summarize the monies collected each day so that the total daily deposit can be reconciled with the individual receipts. Godfrey stated she was not trained how to use the money collected form until October 2014.

Note: This is inconsistent with what finance department employee Pansy Wang told investigators. Wang stated she gave Godfrey a personal training lesson at HOB two or three days before Godfrey started working as the daycare supervisor. This date cannot be confirmed, as the district does not maintain a training log for employees.

Godfrey reaffirmed her initial statement saying, "All I was trained to do was to write a receipt and put the cash and checks into the bank bag and give it to Barber [the HOB bookkeeper] so she could make the deposit."

Godfrey said that in October 2014 she was contacted by finance department employee Austin Tran. Tran contacted Godfrey because he had discovered the money collected form was not being used. Tran wanted to show Godfrey how to use it.

Godfrey said Austin Tran came to HOB and showed her how to use the Excel version of the money collected form. Both Godfrey and Tran used the receipt book and recreated a version of the money collected form. This was the only time that Godfrey used this form. When asked why she did not continue to use it, Godfrey said she just did not use it.

Note: Austin Tran confirmed that on November 10, 2014, both he and Godfrey went through the receipt books and attempted to produce a money collected form. This was done in an effort to train Godfrey in its use. Tran said he expected the money collected form to be used from that point forward.

In February 2015, at the prompting of the finance department, Godfrey began to produce handwritten money collected forms. However, it was created after the fact from the receipt book by Godfrey and Barber. Once they jointly created and reconciled the money collected form, Barber prepared the deposit ticket and deposited the cash.

When pressed about the money that appeared to have been collected from parents but not deposited, Godfrey denied taking any money for herself or anyone else. Godfrey insisted that when she received payments she would put all the money she received in the bank bag in Patricia Barber's desk. Godfrey said that other people had access to the bank bag because she believed other people had keys to Barber's office.

Note: Investigators closely observed Godfrey's demeanor during this interview. She appeared calm, measured, and exhibited no signs of deception, even when confronted about the missing money and the various inadequacies of her explanations.

PATRICIA BARBER

Patricia Barber said she was the bookkeeper for HOB middle school. Her responsibilities included making deposits and accounting for expenditures that the school incurred. After HOB became a K-8 school, Barber's responsibilities became more complex. When the daycare program started, Barber was assigned the responsibility of making the daycare program's deposits. Barber said that any cash or checks collected by personnel at HOB should have been entered on a daily money collected form. In typical practice, the money collected form would accompany the funds and the funds would be subsequently deposited. However, the daycare program never used this form. Barber said it was her understanding the daycare program was being handled differently and she never questioned why the money collected form was not used. She said she thought the form was being filled out by computer. She said all other cash accounts used a handwritten money collected form.

Barber said the cash and checks she received from the daycare program did not include receipts or a money collected form. She again said she never thought to ask why because this was a new program and its procedures were different. The bank bag in her desk would simply contain cash and checks collected from the previous day(s). Barber would count the monies, prepare a deposit slip, and then make the deposit into the bank. Barber said her job ended at that point. She understood her role as being the depositor and nothing more—she said she was not asked to reconcile the receipts with the deposits.

Barber said Godfrey had been immediately overwhelmed by her responsibilities at the daycare program. Barber said she ordered receipt books for Godfrey to use to keep track of the payments the daycare program received from parents. In addition, at one point HOB Principal Michael Henriquez assigned the collection of daycare funds to the HOB office staff. This procedure was short-lived and shortly afterward the responsibility of money collection returned to Godfrey.

Barber had little to add regarding the Early Learning Coalition ("ELC") funds. She said HOB office manager Kaleena Rodriguez was knowledgeable in that area, due to her years of being involved with the ELC subsidy program.

CYNTHIA (CINDY) DEAN

Cynthia Dean works in the HOB front office and was aware of the trouble Godfrey was having keeping up with her responsibilities. She stated Godfrey was constantly saying she needed help. Dean said she never collected any of the daycare payments and had no idea why the collection responsibility was returned to Godfrey, especially after Godfrey said she could not handle the responsibility. Dean added that Patricia Barber had an excellent record of accomplishment and that her audits were always "spot on."

KALEENA RODRIGUEZ

Kaleena Rodriguez currently works as the HOB office manager; however, she was not employed as the office manager during the subject period. She does not work with the HOB daycare program nor is she involved with ELC subsidy program. Rodriguez does have in-depth knowledge of the ELC subsidy program due to past employment. She agreed to provide insight into the ELC procedure.

Rodriguez explained that parents who apply for subsidies receive funding based on their financial need, which includes items such as income and number of children. Once parents supplied the necessary information, they would receive subsidies from 100% downward. Each parent would be supplied with an accounting sheet listing their daily contribution. The subsidy could be adjusted for a variety of reasons, such as loss of employment or a major event such as the birth of child. The accounting sheet would then be provided to the daycare program, where the non-subsidized parental contribution would be collected. Attendance records would indicate the amount that ELC would be responsible for to the district. (ELC subsidies were paid only for days parents actually used the daycare program.)

MICHAEL (MIKE) HENRIQUEZ

Michael Henriquez is the principal of HOB. Henriquez said he was the person who hired Tina Godfrey as the daycare program supervisor. He said he had prepared for the opening of the new daycare program at HOB, but had struggled in hiring someone to be the supervisor. He said Godfrey had several years of daycare experience and was qualified for the job. Godfrey's most recent experience had been at the Police Athletic League ("PAL"), and they had provided a recommendation for Godfrey. Godfrey was hired just before the opening of the daycare program, but her actual start date was several days after operations commenced.

Note: During the investigation, it was discovered that there were suspicions at PAL that funds were missing from their accounts. No criminal investigation was initiated by PAL or the Key West Police Department. However, both the supervisor Tessa Waters and Tina Godfrey were asked not to return to their positions with PAL. This occurred just before Henriquez hired Godfrey to be the daycare program supervisor. However, there is no evidence the district was aware of this information at the time Godfrey was hired.

Henriquez said he reviewed the income from the daycare program on a monthly basis using the cumulative profit and loss statements. His review was limited to total sums rather than individual receipts. In December 2014, his review of the profit and loss statements showed that the daycare program, which in previous months had made a profit, was operating at a loss. With some quick calculations, Henriquez determined that something was not right. Henriquez said he called finance department employee Pansy Wang and advised her of the situation. Wang in turn informed Finance Director James Drake. Drake then initiated an inquiry.

According to Henriquez, prior to his noticing the accounting error he had spoken to Tina Godfrey several times about the amount of work she was assigned. Godfrey told him she was overwhelmed. To assist her, Henriquez changed Godfrey's hours to give her an extra 1.5 hours per day so she could spend more time on paperwork. Godfrey's hours included a full day—the first five hours were for paperwork, including attendance and deposits. For the remainder of her day, Godfrey was responsible

for student care.

In addition, Henriquez recommended that Godfrey speak with the other daycare program supervisors at Poinciana School and Gerald Adams School for guidance on procedural matters.

Henriquez said he rarely had to enter Patricia Barber's office when she was not present. He did say that if there were afterschool activities, he might have to go into her office to obtain a checkbook to pay for pizza or things of that nature. Henriquez was not specific as to when this may have occurred.

When asked about who had access to Patricia Barber's office, Henriquez said that other than Barber herself, there were six master keys that allowed entry into her office. The people with access were the principal (himself), the two assistant principals (Steve Vinson and Denise Santiago), the office manager at the time (Zulema Pradas-Bergnes), the daycare program supervisor (Tina Godfrey), and the custodial staff. Henriquez could not confirm how many keys the custodial staff had at that time.

PANSY WANG

Pansy Wang is a member of the district finance team. Her responsibilities include training employees in the collection and deposit of monies received by various programs in the school district.

Pansy Wang and Austin Tran were tasked to train the HOB staff on the collection procedures for the new daycare program at HOB. This training took place at HOB sometime in mid-August 2014 prior to the program commencing. Attendees included HOB bookkeeper Patricia Barber and HOB office manager Zulema Pradas-Bergnes. The district does not keep attendance sheets for training sessions.

Because Godfrey was hired later, Wang conducted a private training with her at HOB. The training included all aspects of the collection and deposit of funds. Wang said the training took place no more than two or three days before the program commenced.

Wang said that HOB principal Mike Henriquez contacted Austin Tran on December 10, 2014 by e-mail. Henriquez's question concerned the large salary expense on the most recent profit and loss statement for October 2014. Pansy Wang was copied on the e-mail and she initiated an inquiry. The salary expense was correct under the payment schedule; however, her inquiry exposed other potential errors, including potential problems with the monies collected and deposited at the daycare program.

When asked whether Godfrey was ever instructed or trained to write receipts in excess of the actual amount received, Wang said that made no sense and that Godfrey had been properly trained to collect and document funds received, whether cash or check.

Wang and Austin Tran determined \$20,739.01 was unaccounted for from the HOB daycare program, and they notified Finance Director James Drake.

AUSTIN TRAN

Austin Tran is a member of the district finance team. His responsibilities include training employees in the collection and deposit of monies received by various programs in the school district.

Austin Tran and Pansy Wang were tasked to train the HOB staff on the collection procedures for the new daycare program at HOB. This training took place at HOB school sometime in mid-August 2014 prior to the daycare program commencing. The attendees included HOB bookkeeper Patricia Barber and HOB office manager Zulema Pradas-Bergnes. The district does not keep attendance sheets for training sessions.

Tran confirmed that in October 2014 he noticed that the Excel money collected form was not being used by the HOB daycare program. He contacted Tina Godfrey by e-mail and arranged a training session for her. Tran said he went to HOB and showed Godfrey how to use the Excel version of the money collected form. Both Godfrey and Tran used the receipt book and recreated an Excel version of the money collected form. This was the one and only time that Godfrey used this form.

Tran never followed up on Godfrey's use of the money collected form. He said he would not typically see the reports until a month after the deposits were made, and by then he was involved in the first audit inquiry. He assumed Godfrey had been using the form since his training session.

On December 9, 2014, in the normal course of his duties, Tran sent the cumulative profit and loss statement to Principal Mike Henriquez. These statements are a month behind due to the collating process. On December 10, 2014, Henriquez contacted Tran by e-mail regarding the profit and loss statement. His question concerned the large salary expense on the recent profit and loss statement for October 2014. Pansy Wang was copied on the e-mail and she initiated an inquiry. The salary expense was correct under the payment schedule, but the inquiry exposed other potential errors.

Tran and Pansy Wang determined \$20,739.01 was unaccounted for from the HOB daycare program, and they notified Finance Director James Drake.

JAMES DRAKE

James Drake is the district finance director. Drake said he was informed about possible errors involving the HOB daycare program. He directed his staff to conduct an inquiry into the errors. The inquiry was not completed until after January 1, 2015.

The preliminary review showed a discrepancy of \$20,739.01 for the period of August 2014 through February 2015. Once the deficiency was confirmed, Drake contacted Superintendent Mark Porter and advised him of the shortfall.

Upon Porter's recommendation, finance staff then conducted a more in-depth inquiry, doing interviews, reviewing receipt books, deposit slips, and ELC disbursements. Once completed, the finance department determined that the failure to use controls already in place was the primary reason why the shortfalls were not discovered sooner.

Drake said that if the proper controls had been observed, the shortfall would likely have been discovered immediately or possibly never occurred at all.

When asked about the ELC payments and their relationship to the shortfall, Drake said that the ELC payments should have nothing to do with collections and deposits.

DENISE SANTIAGO

Denise Santiago is one of two assistant principals at HOB. As assistant principal, Santiago has access to all rooms in the building. I asked Santiago whether she ever had gone into Barber's office at any time in the past. Santiago said she has never gone into the office after hours or anytime without Barber being present. She said that other than the custodian, principal, office manager, or the other vice principal, no one should have access to Barber's office.

STEVE VINSON

Steve Vinson is one of two assistant principals at HOB. As assistant principal, Vinson has access to all rooms in the building. I asked Vinson whether he ever gone into Barber's office at any time in the past. Vinson said he has never had a reason to go into Barber's office and wouldn't know where to look for anything if he did. He confirmed that limited people have access to the offices, as it would require a master key.

ZULEMA PRADAS-BERGNES

Zulema Pradas-Bergnes was the HOB office manager during the 2014-2015 school year. As the office manager, Pradas-Bergnes was responsible for management functions at HOB. Pradas-Bergnes was employed by the district until June 2015, when she retired.

Pradas-Bergnes said the HOB daycare program was new and that the office staff was already overwhelmed with the addition of the K-5 grades, new students, and the new staff. These were new responsibilities given to the same staff that was previously responsible only for grades 6-8. She recommended to Principal Henriquez to hold off starting the daycare program until a supervisor was hired and the program's procedures were finalized. She confirmed the first person considered for the position was Jessica Salgada. Salgada did not accept the job after learning of its responsibilities. When the daycare program started, it had no supervisor and Patricia Barber (the HOB bookkeeper) received the first few days of collections.

Pradas-Bergnes said that only she and Barber attended at the initial training conducted by Wang and Tran. She said Godfrey started several days into the school year and that she (Godfrey) was immediately confused by the required bookkeeping. She said that Tran tried to schedule training with Godfrey on numerous occasions, only to have Godfrey cancel for various reasons. Oftentimes Godfrey would ask Pradas-Bergnes for clarification concerning deposit procedures. Pradas-Bergnes had to explain to Godfrey several times about writing receipts for "what was in-hand" as opposed to what was due.

Regarding the deposits for the daycare program, Pradas-Bergnes said Godfrey was the person responsible for collecting money. She said that at one point Henriquez assigned the collection duties to the HOB front office, but logistically this did not work. Therefore Godfrey resumed collecting money without the office staff ever taking any payments. If parents tried to pay in the office, they were told to pay Godfrey. Sometimes the office would call Godfrey to come there to collect the funds. Other than that, Pradas-Bergnes believed that Godfrey accepted payments when parents either dropped off or picked up their children.

In the beginning, Godfrey would give the money collected to Barber in a completely unorganized fashion. Barber explained to Godfrey how to organize the money. Eventually Godfrey would put all the money into a bank bag and drop off the bag in Barber's office. This was often after hours because the daycare program concluded after the office was closed. In fact, monies collected on Friday would remain in Barber's office over the weekend until Barber made the deposit on Monday.

Pradas-Bergnes also said that for all other cash programs, the money collected form was handwritten and provided along with the monies slated for deposit. She does not know why the money collected form was not used for the daycare program, nor had she ever used the Excel spreadsheet version of the form. She said that during the training she attended, the Excel version might have been presented but she cannot recall that fact. After the discrepancies were noted, Godfrey and Barber would get together and jointly create handwritten money collected forms.

Pradas-Bergnes said that Godfrey was given a master key to allow her access throughout the school. She was unsure whether this was a master key or a sub-master key. Godfrey needed a high-level key due to her being on the property after hours. Pradas-Bergnes said that for herself, although she had access to all areas of the school, she rarely if ever entered Barber's office. Pradas-Bergnes added that Barber always produced excellent reports with little or no discrepancies.

GCA CUSTODIAL SERVICE

HOB office manager Kaleena Rodriguez said that other than the aforementioned office personnel, the only people who have access to the HOB offices is the custodial staff. GCA Services is the contract company for custodial work and she is not sure how many keys they have or who has access. She provided the name Juan Garcia as the manager who could answer that question. Garcia initially returned my call for an interview but since has been unresponsive. Principal Henriquez said that in theory there should be sub-master keys for different sections of the school so access is limited to selected persons. Repeated requests to contact Juan Garcia have been unsuccessful.

Corsell Mingo is the daytime custodial supervisor and has been employed at HOB for the past 19 years. He said he has a master key and uses it to access all areas of the school. All other keys (sub-master keys) for various buildings are in the custodial room and left there for the use of various custodians. Upon arrival at work, individual custodians retrieve the key(s) relevant to their assignment, and at the end of the day the keys are locked in the custodial room.

Mingo was able to show me the keys hanging in the custodial room—they were hanging on individual lockers. The custodial room remains locked during the day; however, the room is accessible with a master or sub-master key.

Debbie Farlough is the daytime custodian for the "A" building and in that capacity has the "A" sub-master key. The "A" building is the administration building where all of the main offices are located. During the 2014-2015 school year, Farlough was not the custodian for the "A" building.

The keys to the school are set up in a hierarchy system with the master keys allowing access to all areas. While the master keys allow access everywhere, the sub-master keys allow access only to certain buildings. According to HOB staff, there are currently five master keys and one sub-master key to the "A" building that are used by the custodial service.

Investigation Timeline

December 2015

The school district provided direct deposit account information for Tina Godfrey.

Note: After a review of the bank records, there is no evidence of cash deposits that indicate theft of funds.

Student registration records were requested and supplied by the school district; eighty-six total registration forms were received.

January 2015

Investigators Weber and Lopez attempted to interview all eighty-six registrants in the HOB afterschool daycare program in an effort to corroborate Tina Godfrey's claim that she issued receipts for amounts greater than the families actually paid.

- Thirty-four families reported their receipts matched the amounts they paid
- Ten families reported they received receipts but were unsure whether the receipts matched the amounts they paid
- Four families reported they did not receive receipts
- Four families would not cooperate
- Thirteen families were unreachable for various reasons. Each of those families was sent a letter requesting they provide the requested information. (Exhibit P)
 - Five families had mailing addresses that were undeliverable
 - Eight families did not respond
- Twelve families reported they registered but never attended the daycare program
- Nine families had multiple children and duplicate registrations

Note: It is important to mention that the families who reported the receipts they received matched the amounts they paid were reasonably confident this was in fact the case. However, most of these families were not completely unequivocal on this point. Given the passage of time, this is not surprising. When closely questioned about their level of certainty, the best most could say is that they were fairly sure their receipts accurately reflected what they had paid.

With the exception of the twelve families that registered and failed to use the afterschool daycare program and the nine families with multiple registration forms, there were sixty-five families that attended daycare during the period under review.

The information above indicates that more than 50% of the receipts provided to parents were written for the amount received. No one reported that they routinely—or even once—received a receipt for an amount more than they had actually paid. Although obviously less than a 100% sample, these findings are inconsistent with the statements made by Tina Godfrey that she wrote receipts for the total amount due, rather than the amount actually received. If Godfrey's claims were accurate, the survey of parents would be expected to have corroborated them.

January 19, 2015

The bank records belonging to Tina Godfrey were received and reviewed.

The subject account was reviewed with the following observations:

- The account was confirmed in the name of Tina Godfrey with a co-account holder of Ghenadie Sainsus (spouse).
- All school district direct deposit amounts are to this account.
- The account is maintained with little or no overdrafts.
- The account has several large deposit transfers from a secondary account sourced by the co-account holder.
- There are numerous large cash withdrawals and some small withdrawals.
- There are no normal expenses or ATM transactions other than the cash withdrawals.
- There are several large payments to an American Express account in the name of Ghenadie Sansius.

January 20, 2015

The school district provided the direct deposit account information for Patricia Barber to review for evidence of criminal activity. Her account at First State Bank was subpoenaed.

Note: After a review of the bank records, there is no evidence of cash deposits that indicate theft of funds.

Bank of America was subpoenaed in order to identify the source account for the large deposits into the above Bank of America Account.

Note: After a review of the bank records, there is no evidence of cash deposits that indicate theft of funds.

January 25, 2015

Second interview of Tina Godfrey (see interview section).

January 29, 2015

District finance department provided a complete report on the HOB daycare program for the 2014-2015 school year. The final report titled, Student_Ledger_Final_1-19-2016, showed a deficit of \$21,739.01. Totals ONLY (Exhibit S)

HOB DAYCARE TIME LINE

August 2015

- Initial training conducted by district finance employees Pansy Wang and Austin Tran at HOB. Attendees: Bookkeeper (Patricia Barber), HOB office manager (Zulema Pradas-Bergnes). No attendance sheets generated.
- Secondary training conducted by district finance team employee Pansy Wang at HOB.

Attendees: Day Care Supervisor (Tina Godfrey). No attendance sheets generated.

- Both training sessions were requested by HOB Principal Michael Henriquez and arranged by phone through office manager Zulema Pradas-Bergnes. The training included all record retention and collection/depositing of funds including the use of the 'Monies Collected Form.'

August 17, 2014

- Tina Godfrey hired to become HOB daycare administrator
- Secondary training conducted by district finance employee Pansy Wang at HOB. Attendees: Day Care Supervisor (Tina Godfrey). No attendance sheets generated.

Note: Godfrey denies the training occurred at this time.

August 18, 2014

HOB daycare program commences

- Several deposits made during the month, no money collected form remitted with monies collected for deposit. (Exhibit A)
- No reconciliation possible.

September 2014

- Several deposits made during the month, no money collected form remitted with monies collected for deposit. (Exhibit B)
- No reconciliation possible.

October 2014

- Several deposits made during the month, no money collected form remitted with monies collected for deposit. (Exhibit C)
- No reconciliation possible.
- District finance department employee Austin Tran e-mails Godfrey that the money collected form has not been remitted. (Exhibit R)

November 2014

- November 3: Godfrey voiced concern to principal Henriquez about being overwhelmed with paperwork. To accommodate that complaint, Henriquez changed Godfrey's workday to 7.5 hours from 6 hours daily to help complete her paperwork duties. He also recommended she ask the other daycare supervisors for assistance with procedural matters.
- November 10: District finance employee Tran trains Godfrey on the use of the Excel money collected forms and reproduces previous receipts from August 2014. (Exhibit L) This form is never used again.
- Several deposits made during the month, no money collected form remitted with monies collected for deposit. (Exhibit D)
- No reconciliation possible.

December 2014

- HOB Principal Henriquez notices a loss in the HOB daycare program in the monthly profit and loss statement. He immediately contacts the district finance department. Internal audit commences at that point by Pansy Wang and Austin Tran. Finance Director Jim Drake is

made aware of the problem.

- Several deposits made during the month, no money collected form remitted with monies collected for deposit. (Exhibit E)
- No reconciliation possible.

January 2015

- District finance personnel conduct a procedural review to determine the source of the deficit. All involved parties were interviewed by the audit team.
- Several deposits made during the month, no money collected form remitted with monies collected for deposit. (Exhibit F)
- No reconciliation possible.

February 2015

- The procedural review shows that an integral part of the collection process was omitted. The omitted process was a money collected form that is used for all collections throughout the district. This form directly relates to cash and check collections and is used as a control to account for collections vs. deposits.
- February 26: First handwritten money collected form is used to verify collections vs. deposits. Handwritten form used; Excel spreadsheet not used.
- The review is completed and Finance Director Jim Drake is advised. Drake informs School Superintendent Mark Porter. The review concludes that during the period August 2014 through February 2015, there were receipts written for \$57,143.00 of which \$36,403.99 was deposited, leaving a deficit of \$20,739.01. (Exhibit O)
- Several deposits are made during the month, but no money collected form is used until February 26, 2015. Accounts are reconciled deposit to receipt. (Exhibit G)

March 2015

- King & Walker tasked to conduct an agreed upon procedures report; engagement letter received. (Exhibit N)
- Several deposits are made during the month; money collected forms are used. Accounts reconciled deposit to receipt. (Exhibit H)

April 2015

- Several deposits made during the month; money collected forms are used. Accounts reconciled deposit to receipt. (Exhibit I)

May 2015

- Several deposits made during the month; money collected form are used. Accounts reconciled deposit to receipt. (Exhibit J)
- King & Walker CPA finalized an agreed upon procedure review of the HOB daycare program and its compliance with district policy. (Exhibit M)

June 2015

- Several deposits made during the month; money collected forms are used. Accounts reconciled deposit to receipt. (Exhibit K)
- June 15: District employment contract with Tina Godfrey not renewed.

December 1, 2015

- Monroe County School Superintendent Mark Porter and Finance Director Jim Drake report the disparity in funds to the State Attorney's Office and request an investigation be conducted.

DISPOSITION/CONCLUSION

This complaint concerns missing funds. The school district's initial review of the records determined that \$20,739.01 was missing. The receipt books and the actual bank deposits were used as the basis of this review.

The primary responsible party was daycare supervisor Tina Godfrey. As the daycare supervisor, Godfrey was responsible for the receipt of monies, calculation of ELC billings, attendance records, daycare staffing, and in the afternoon had children under her direct care. By all accounts, this was a paperwork-intensive position, which required a modicum of accounting and organizational skills in addition to the direct care component.

When Godfrey was interviewed, she pointed to the ELC funding as a possible source of the shortfall. Godfrey also said she wrote receipts in excess of the amounts she received due to the ELC payments. In fact, she said she was trained to write receipts in this manner.

The investigation showed that both of these claims are inconsistent with the investigative findings for the following reasons:

- The failure or the delay in receiving ELC payments cannot influence a receipt-to-deposit analysis. The ELC program provides the district funds based on student attendance and parental financial need. While Godfrey's duties included calculating the amount due from ELC in addition to the parents' share, the subsidized ELC funds would be calculated in the total collection of revenue only.
- Receipts written in excess of the amounts received would certainly explain a receipt-to-deposit deficit. If this were the case, however, every receipt for an ELC subsidized family should have been written for either \$45 or \$85 (the weekly daycare fee based on full or part-time attendance). The investigation and audit proved this was not the case, because all written receipts reviewed in this investigation were accurate regarding the parental contribution. No parent verified they received receipts for amounts other than what they actually paid. Moreover, many receipts were written for amounts different than \$45 or \$85.
- During Godfrey's second interview, her initial statement changed somewhat. Godfrey introduced a refund component to her previous explanation. This refund claim is not supported by a review of the daycare receipt books. (In fairness, Godfrey did not claim she issued new or corrected receipts after giving the alleged refunds, so the absence of corroboration in the receipts themselves is not surprising.) Godfrey also had no explanation why she failed to use the money collected from after being trained to do so by Austin Tran in November 2014.

The final audit includes all of the ELC monies due, outstanding balances and expenses, in addition to the cash deposits and the issued receipts. The district finance department calculated a final deficit amount of \$21,731.51.

The HOB afterschool daycare program was a new program and Tina Godfrey was the first daycare supervisor. The collection procedures were discussed with her and the HOB staff. That procedure included the use of a 'Daily Monies Collected Form.' This form would provide accountability from collection to deposit. There is evidence that shows the district finance department became aware of the failure to use the money collected form in October 2014. However, neither the handwritten form nor the Excel spreadsheet form was used until months after the deficiencies were noted.

The failure to use the money collected form shows that the procedural controls dictated by the finance department were not being followed by the HOB daycare program. Aside from HOB daycare program being new, all parties, including Tina Godfrey and Patricia Barber, were trained in its use and failed to either institute its use or call its non-use to anyone's attention.

By her own account, Tina Godfrey was trained in its use at least once in November 2014. According to the district finance department, she was trained at least twice. Godfrey nevertheless failed to use the form.

Patricia Barber used this form for other cash collections at HOB and had used it for some time. She was no stranger to its use or the procedural difficulties that might develop due to its non-use. All of these facts were identified by this investigation, the internal district audit, and the agreed upon procedure review conducted by King & Walker.

The inescapable fact is that there is a large discrepancy between the monies reportedly collected and the monies actually deposited. The majority of the cash and checks were collected by Tina Godfrey and placed in a bank bag for deposit by HOB bookkeeper Patricia Barber. This bag was placed in an unlocked drawer in Barber's desk. Barber stated her office was locked when she was not there. However, numerous people including the principal, vice principals, the office manager, and custodial staff had access to Barber's office and could enter using a master or sub-master key at any time. Accordingly, many people had access to the cash in Barber's desk both during and after school hours.

The following has been determined:

- The completed audit of all written receipts, uncollected funds, deposit tickets, ELC subsidies show that the HOB Daycare from August 2014 through June 2015 shows a deficit of \$21,731.51.
- The identified deficiencies are missing cash, collected as part of an afterschool daycare program.
- The primary person responsible for collection and remission of these monies for deposit was Tina Godfrey. There were, however, numerous people who potentially had access to the funds prior to deposit.
- The use of a money collected form for cash collections was being used throughout the district;

yet its use for the HOB daycare program was not implemented until February 2015.

- The investigation identified significant inconsistencies between Godfrey's statements and the objective facts relating to the collection of monies and the writing of receipts.
- There were numerous persons who had access to the HOB bookkeeper's office during and after school hours.

Godfrey's inconsistent—and in some respects implausible—statements aside, the investigation did not yield any direct evidence showing that any one person removed the cash collected prior to deposit.


The case was forwarded to Assistant State Attorney Mark Wilson for prosecutorial review.


Christopher Weber
Chief Investigator

Date: 02/23/2016

The evidence of Tina Godfrey's criminal culpability is circumstantial. At bottom, it turns on the fact her explanation(s) for the discrepancy in monies collected and monies deposited were not corroborated by other objective evidence—i.e., by parents who used the daycare program, other HOB employees, or by the daycare receipts themselves. Of the persons involved, she is the most obvious culprit. However, the law is clear that a special standard of review for the sufficiency of the evidence applies where a criminal charge is based wholly on circumstantial evidence. "Where the only proof of guilt is circumstantial, *no matter how strongly the evidence may suggest guilt*, a conviction cannot be sustained unless the evidence is inconsistent with any reasonable hypothesis of innocence." State v. Law, 559 So. 2d 187, 188 (Fla. 1989) (emphasis added). The evidence here, although suggestive of guilt, does not exclude every reasonable hypothesis of innocence. The monies collected by Tina Godfrey were placed in a bank bag, usually after hours, in an unlocked desk drawer in Patricia Barber's office. There is no witness—other than Godfrey herself—who can say whether the amounts she placed into the bag were identical to the amounts that were later deposited. Barber's office was accessible to a variety of other school personnel, both during and after school hours. The hypothesis that someone other than Godfrey misappropriated the money cannot be ruled out beyond a reasonable doubt. Accordingly, criminal prosecution is unwarranted.

This case is closed with no further action.


Mark Wilson
Assistant State Attorney

Date: 02/23/2016