

To Excellence in the Monroe County Schools

Horace O'Bryant Daycare Fees

2014-2015

Final Report

Superintendent Mark T. Porter

February 23, 2016

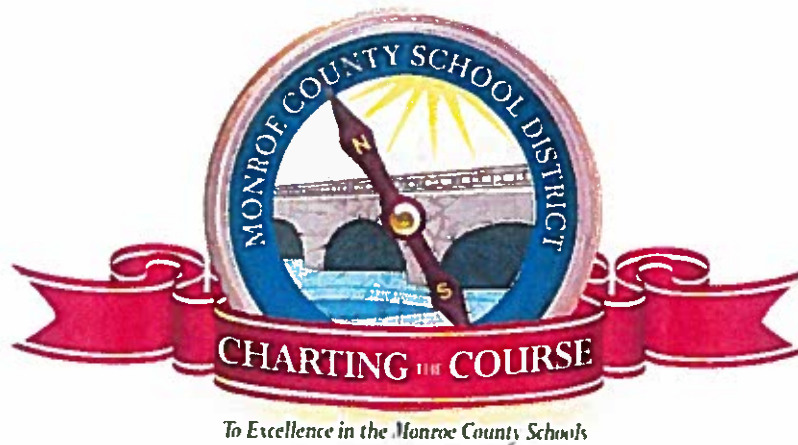


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Revised: 12/21/2011

MARK T. PORTER
Superintendent of Schools



To Excellence in the Monroe County Schools

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TO: School Board Members

FROM: Mark T. Porter, Superintendent

RE: HOB Daycare Fees 2014-2015 – Final Report

DATE: February 23, 2016

I. Executive Summary

On December 15, 2015, the Monroe County School Board directed and authorized the Superintendent of Schools to oversee an internal investigation into the identified discrepancy of approximately \$20,000.00 in fees collected for the Daycare Program at Horace O'Bryant School during the 2014-2015 school year. This internal investigation effort included extensive work by members of the MCSD Finance Department in compiling a forensic fee audit for the entire 2014-2015 school year and additional investigative interviews conducted by MCSD legal counsel. This final report is a summary of the investigative efforts, facts determined, conclusions and recommendations regarding this matter.

This internal investigation was closely coordinated with the ongoing investigation of the State Attorneys' Office (SAO), which is anticipated to reach closure soon. The SAO has provided updates throughout the investigative process as appropriate while maintaining the integrity of its investigation that allowed for strategic adjustments to the efforts of both the SAO and the MCSD internal investigation. The MCSD internal investigation relied heavily on the interviews and investigative efforts of the SAO and efforts were not duplicated (i.e. additional internal interviews conducted) where there was no reasonable expectation of obtaining additional information. While it is recognized that the final conclusions of the SAO may vary, based on the standard of provable criminal misconduct, the underlying facts, evidence and testimony obtained were sufficient and relevant to the MCSD internal investigation to be applied against the lesser standard applicable to employee misconduct.

The forensic accounting efforts of the MCSD Finance Department confirmed the previously estimated fee collection discrepancy of approximately \$20,000.00 (estimated by MCSD sampling efforts at approximately \$20,627.00 and confirmed by King & Walker agreed upon procedures audit at \$20,739.00) resulting in a final discrepancy in fees collected of \$21,731.51. Included in this forensic fee audit were a complete reconciliation of student registration records, student attendance records, written receipts, monies collected forms (where available), Early Learning Coalition reimbursements and final bank deposits. In addition the MCSD Finance Department conducted a review of other daycare program accounts and other internal accounts at Horace O'Bryant School. No other discrepancies were identified in these accounts. All

identified procedural errors in the Daycare Program at Horace O'Bryant were also corrected and new financial tracking software and more stringent procedures have been implemented to prevent such an occurrence in the future. It should be noted that no additional MCSD funds were used to cover this fee collection shortfall.

The investigative efforts of the SAO and the MCSD internal investigation revealed multiple incidents of failure to comply with proper procedures (Attachment 4) committed by multiple persons, what is described in the internal investigative report as a "complete failure". As a result, no individual can be identified as directly responsible for the missing funds and therefore the recommended disciplinary actions of this report focus on "failure to prevent" not "personally liable for". This is acknowledged as a highly disappointing outcome of this investigation, but it is what can be supported by the facts and evidence obtained. Based on the information available to me at this time I do not believe there is anyone currently employed by the Monroe County School District who has personally benefited from the funds missing from the HOB Daycare Program.

The following individuals had identified roles, responsibilities and authority that were not carried out completely, effectively and in accordance with MCSD policies and procedures, resulting in what is in essence a preventable loss of \$21,731.51 from the Daycare Program at Horace O'Bryant School during the 2014-2015 school year. As a consequence for their failure to act and/or provide the leadership necessary to address this situation in a timely manner, each of these individuals will be **suspended for a period of five (5) working days without compensation**. The dates of said suspension to be reviewed and approved by the Superintendent (in the case of the Superintendent to be reviewed/approved by the School Board Chair) and must be completed prior to the end of the 2015-2016 fiscal year;

- Mr. Mark T. Porter – Superintendent of Schools
- Mr. James Drake – Executive Director of Finance and Performance
- Mr. Michael Henriquez – Principal, Horace O'Bryant School
- Ms. Patricia Barber – Bookkeeper, Horace O'Bryant School

In addition, the following improvements have and will be implemented in the Monroe County Schools with regard to cash management and after-school programming;

- The Finance Department of the Monroe County Schools has revised and implemented improved cash management and fee collection procedures for all daycare/after-school programs.
- The Finance Department of the Monroe County Schools has obtained and implemented financial tracking software that provides timely notification and alerts regarding cash management procedures and deposits.
- The Superintendent will coordinate an internal review of current daycare/after-school programs and implement identified improvements that will strengthen these programs with regard to supervision, learning support, and play opportunities for participants (i.e. P.L.U.S. programs = Playful Learning Under Supervision). It is anticipated that the staffing structure of after-school P.L.U.S. programs will include additional expectations of staff, with corresponding improvements in compensation, clear separation of duties within the program and required staffing ratios to assure program quality. These improvements will increase costs associated with the program and may require additional district resource allocations to affected schools.

In the end, the preventable loss of \$21,731 from the HOB Daycare Program is deeply troubling in light of past financial problems faced by the Monroe County Schools. The disciplinary actions taken in response to this situation should serve as notice to all employees that the Monroe

County Schools cannot and will not tolerate further actions or inactions with regard to proper execution of fiduciary and ethical responsibilities. The citizens of Monroe County deserve nothing less. It will take time to again restore public trust that has been eroded as a result of this event, but I can assure the School Board and the public that the leadership of the Monroe County Schools is fully committed to the restoration of public trust in every aspect of the school system.

Respectfully submitted,



Mark T. Porter
Superintendent of Schools

II. Findings of Fact

Based on the information obtained through the forensic accounting efforts of the MCSD Finance Department (Attachment 2), the internal investigation conducted by the school board's legal counsel Vernis & Bowling, P.A. (Attachment 1), and collaboration with the on-going investigation of the State Attorneys' Office, the following findings of fact have been determined;

- During fiscal year 2014-2015 \$21,731.51 in fees for the Horace O'Bryant Daycare Program remain unaccounted for.
 - 95% of the unaccounted for collections occurred in the months August, 2014 through January, 2015.
 - Previous speculation regarding issuance of excess receipts has been discounted.
 - Previous speculation regarding delinquent receipt of funds from the Early Learning Coalition has been discounted. All funds to be received from the Early Learning Coalition have been properly accounted for.
- Hiring procedures of the Monroe County Schools were not properly followed and complied with in the hiring of Ms. Tina Godfrey as the Daycare Director of the Horace O'Bryant Daycare Program.
- Initial and subsequent training of personnel involved in the processing of daycare fees collected was provided by the MCSD Finance Department.
 - An initial training of personnel was provided in August, 2014. This did not include the yet to be hired Daycare Director.
 - A separate training of the subsequently hired Daycare Director was provided in August, 2014.
 - Additional training was provided to the Daycare Director in November, 2014, though with no noted improvement in compliance with procedures requiring use of monies collected forms.
- A discrepancy in the HOB daycare account was identified by the building principal in December, 2014 based on negative cash flow reported for the month of November. This discrepancy was reported to the MCSD Finance Department and subsequently reported by the Executive Director of Finance & Performance to the Superintendent.
- Following receipt of the reported discrepancy/negative cash flow an internal sampling effort of receipts/deposits was initiated by the MCSD Finance Department. This effort took place during January and February, 2015 with a final reported estimate of \$20,627 unaccounted for from the HOB daycare account. This outcome was reported by the Executive Director of Finance & Performance to the Superintendent with assurances that identified procedural issues had been corrected.
- In February, 2015 an error with regard to the depositing of monies received from the Early Learning Coalition was identified and corrected with regard to the HOB daycare account.
- In March, 2015, following receipt of the reported unaccounted for funds, the Superintendent authorized, at the request of the Executive Director of Finance and Performance, an external audit of the HOB daycare account to be conducted by King & Walker (an audit firm who has previously conducted internal account audits for the MCSD). This agreed upon procedures audit was conducted from March, 2015 to May, 2015 with a final report issued by King & Walker on May 10, 2015 (Attachment 3) which affirmed a difference of \$20,739 between receipts and deposits. This report inaccurately identified delinquent payments from the Early Learning Coalition as a potential contributing factor. The final cost of this audit effort was \$7,000.00.
- On April 21, 2015, during the initial interview with the State Auditors Office the Superintendent included disclosure of the HOB daycare accounting discrepancy as an

issue to be included in the upcoming audit review. No further action was taken by the Superintendent at that time.

- In May, 2015, following receipt of the King & Walker final report, the Superintendent shared the confirmed discrepancy and corrective actions to the School Board Chair who recommended that the matter be referred to the State Attorneys Office. No further action was taken by the Superintendent at that time.
- In May, 2015, Tina Godfrey, HOB Daycare Director, was informed by the Building Principal that her contract would not be renewed. She was provided with a performance evaluation documenting her unsatisfactory performance.
- On November 4, 2015, during the routine exit interview that included the Superintendent, the Executive Director of Finance & Performance, the School Board Chair and representatives from the State Auditors Office, the previously reported HOB daycare fee discrepancy was discussed.
- In November, 2015, school board members are informed of HOB daycare fee discrepancy through a public media report.
- On December 2, 2015, the Superintendent and Executive Director of Finance & Performance met with an assistant state attorney and an investigator from the State Attorneys' Office to initiate their investigation.
- On December 15, 2015, the School Board authorizes and directs the Superintendent to conduct an internal investigation of the unaccounted for fees in the HOB daycare program in 2014-2015. The investigative effort is initiated immediately and included;
 - A complete forensic accounting effort by the MCSD Finance Department, identifying the missing funds as \$21,731.51 (Attachment 2).
 - A series of interviews and procedural reviews conducted by the School Board's legal counsel, Vernis & Bowling, P.A. with ensuing report (Attachment 1).
 - A coordinated effort with the on-going investigation of the State Attorneys' Office (final report not yet available).
- On February 23, 2016, the Superintendent delivers his final report to the School Board.

These are the factual findings as determined through the authorized internal investigation and forensic accounting efforts.

III. Conclusions

Based on the aforementioned Findings of Fact, the following conclusions have been reached with regard to the unaccounted for funds in the HOB daycare program in 2014-2015;

- Due to multiple failures by multiple people to follow and comply with proper procedures and responsibilities, no individual can be identified as directly responsible for the unaccounted for funds in the HOB daycare account from 2014-2015.
- The individual most directly involved, Ms. Tina Godfrey, HOB Daycare Director, has been released from employment with the Monroe County School District.
- Remaining personnel with direct involvement and/or leadership responsibilities that if properly fulfilled could have prevented and/or minimized the amount of funds missing from the HOB Daycare Program in 2014-2015 include;
 - Mark T. Porter, Superintendent of Schools – failure to notify the School Board in a timely manner and failure to report the issue to the State Attorneys' Office until December, 2015.
 - James Drake, Executive Director of Finance and Performance – failure to direct Finance Department personnel to respond more aggressively and timely to the recognized and reported early procedural failures (e.g. failure to properly use

- monies collected forms) in the processing of payments/deposits in the HOB Daycare Program.
- o Michael Henriquez, Principal, Horace O'Bryant School – failure to follow MCSD hiring procedures and failure to provide vigilant oversight of the first-year HOB Daycare Program.
- o Patricia Barber, Bookkeeper, Horace O'Bryant School – failure to follow required MCSD cash management procedures, including use of monies collected form, for the transfer and deposit of fees received for the HOB Daycare Program.
- Motivation for the implementation and operation of an after-school daycare at Horace O'Bryant School in 2014-2015 included an overemphasis on profitability not quality of service/learning support.

Note, pending the final report of the State Attorneys' Office with regard to this matter these conclusions may be subject to modification.

IV. Recommendations

Based on the stated Conclusions, the following recommended actions will be taken with regard to the unaccounted for funds in the HOB daycare program in 2014-2015;

- Tina Godfrey, Daycare Director, was released from employment following the 2014-2015 school year and shall be ineligible to be rehired to any position in the Monroe County Schools.
- Each of the following individuals will be suspended from work for a period of five (5) working days without compensation. The dates of said suspension to be reviewed and approved by the Superintendent (in the case of the Superintendent to be reviewed/approved by the School Board Chair) and must be completed prior to the end of the 2015-2016 fiscal year;
 - o Mark T. Porter, Superintendent of Schools
 - o James Drake, Executive Director of Finance and Performance
 - o Michael Henriquez, Principal, Horace O'Bryant School
 - o Patricia Barber, Bookkeeper, Horace O'Bryant School
- The following improvements have been implemented during the 2015-2016 school year with regard to cash management and daycare programs in the Monroe County Schools;
 - o Improved and detailed cash management procedures for all daycare programs and other fee based programs.
 - o Implementation of financial tracking software that provides timely notification and alerts regarding cash management procedures and deposits.
- The following actions will take place with regard to after school program improvements for the 2016-2017 school year;
 - o The Superintendent will coordinate an internal review of current daycare/after-school programs and implement identified improvements that will strengthen these programs with regard to supervision, learning support, and play opportunities for participants (i.e. P.L.U.S. programs = Playful Learning Under Supervision). It is anticipated that the staffing structure of after-school P.L.U.S. programs will include additional expectations of staff, with corresponding improvements in compensation, clear separation of duties within the program and required staffing ratios to assure program quality. These improvements will increase costs associated with the program and may require additional district resource allocations to affected schools.

END OF REPORT

Attachment 1

H.O.B. Daycare Investigation Memo

Vernis & Bowling, P.A.

February 19, 2016

VERNIS & BOWLING

OF THE FLORIDA KEYS, P.A.

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To: School Board of Monroe County, Florida

From: Dirk M. Smits, Esq.
Theron Simmons, Esq.

Date: February 22, 2016

Re: H.O.B. Daycare Investigation

General Discussion

Upon request of the School Board, an investigation began regarding the identification of missing funds from the Horace O'Bryant School ("HOB") daycare program. The School Board of Monroe County has raised concerns regarding the fact that the missing funds were not timely reported to the School Board and that the reason the funds went missing were not timely or appropriately identified.

Vernis & Bowling of the Florida Keys P.A., as legal counsel to the Board, was requested to independently review the matter in concert with the Superintendent's review. It should be noted that at times legal counsel would investigate items separately from either the Superintendent or the State Attorney's Office and then turn the information over to either party as appropriate for further review. School Board Legal Counsel also interviewed District and H.O.B. staff who had either supervisory or finance related responsibilities.

School Board Legal Counsel had multiple discussions with Chris Weber, the investigator for the State Attorney's Office and with Superintendent Mark Porter regarding the progress of the investigation. In addition, we reviewed all email correspondence of daycare manager, Tina Godfrey, and emails during the pertinent time period (November 2014 to March 2015) of Patricia Barber, Pansy Wang, Jim Drake, Mark Porter and

Mike Henriquez. To limit the emails to a manageable number, the emails between District administrative staff were limited to emails to/from each other and/or H.O.B. Principal Mike Henriquez.

In addition we interviewed Patricia Barber, Mike Henriquez, Pansy Wang, Jim Drake and Superintendent Mark Porter. All people interviewed, except the Superintendent, also submitted summaries to questions presented by us. We worked extensively with the Human Resources Department to review the hiring practices and procedures utilized in the hiring of Tina Godfrey. We reviewed the financial documents that the District utilized to determine the amounts missing from the daycare fund and we questioned finance staff regarding the financial records, the procedures in place at the time, as well as a brief overview of the steps taken to correct the problem.

It should be noted that the issue with the missing funds originates with the Daycare Director during the 2014-15 School Year, Tina Godfrey, who was responsible for collecting both cash and checks from daycare. A crucial component in the fidelity of the funds is the 'Monies Collected Form'. We have reviewed records and finance department personnel have confirmed that, while the Daycare Director, Ms. Godfrey, was trained both at the beginning of the School Year and again in November on the proper use of the form, the form was never utilized or submitted.

As will be set forth in greater detail, while the genesis of the problem arose through lack of use of the form by a single person, the fact that the problem went largely unnoticed and ignored for 6 months was the result of a complete failure to follow protocols by multiple people at multiple levels. A common theme throughout discussions with District personnel and the SAO is that the H.O.B. culture involves a refusal to recognize the school as a K-8 school. It became apparent that personnel at H.O.B. consider the school a middle school and there are deep divisions between the elementary and middle school sections. Until the school becomes a single cohesive unit, we would expect what can best be termed "responsibility avoidance" to continue. This is particularly true with personnel having responsibilities in both the elementary and middle school levels. Upon becoming a K-8, many staff that previously only dealt with only elementary or middle school duties, such as bookkeeping, found their workload increased. The fractured nature of the school, together with additional job responsibilities, we believe, led to ignoring what should have been clear warning signs that something was amiss and a failure to follow proper protocols.

Finally, it should be noted that we, and the State Attorney's Office have attempted to determine who had physical access to the funds (through use of a master key). However, we ultimately determined at least 6 master keys

existed at the school level. Maintenance and custodial staff had an unknown number and access to the custodial key, (kept in an unsecured location) resulted in, effectively, anyone having the ability to physically access the funds kept in an overnight drawer.

I. Daycare Program Procedures

Attached as Exhibit "A" are the daycare program procedures that were in effect during the 2014-2015 school year. The program procedures include clear instructions to parents/guardians:

"Payment is to be paid to Daycare Director/Manager ONLY. Money should not be sent to school with children." (Page 4 of Exhibit "A").

Furthermore, Appendix C – Attachment F is the Monies Collected Form. This is not a complex form. The form requires the person collecting the funds to sign and date, and then the person depositing the funds signs and acknowledges receipt. This ensures that the both the person collecting the funds and the person depositing the funds are in agreement on the amounts collected and deposited. This is a basic, simple step in the handling of all funds, and this form, or something closely resembling it, is commonly used to ensure funds, particularly fungible monies, are accounted for.

II. Daycare Program Director

The Daycare Director position is listed as Activities Leader Extended Day at H.O.B. However, for purposes of our review we will use the term Daycare Director as most people refer to that position as either the Daycare Director or Manager.

From discussions with District staff, it was learned that the Daycare Director position had originally been filled by another person, Jessica Salgada, who went through the training and resigned prior to the start of the school year. As a result, there was some urgency on the part of the Principal to fill the position. (See Exhibit "B" relating to the hiring process).

Tina Godfrey was hired August 19th, 2014. District Legal reviewed both her personnel file and the applicants for the position, the interviews conducted, her background screening and other pertinent information. District Legal did not conduct an interview of Ms. Godfrey as the SAO had conducted several interviews and Ms. Godfrey was released from employment with the District in May of 2015.

Three applicants qualified for the Daycare Director position at H.O.B. Tina Godfrey, Lindsey Vinson, and Kaleena Rodrigues. With the assistance of District H.R., it was determined that Lindsey Vinson applied for the Director position and a position as a Daycare worker and was offered the position as Daycare worker. Furthermore, Kaleena Rodrigues did not complete her application for the position until August 22, 2015. H.R. Director Dr. Dawkins indicated it is not unusual for a position to remain open for a number of days after a position has been filled. Vinson offered Day Care Worker position on 8/19/14 at 4:31 p.m., Godfrey offered Daycare Director position on 8/19/14 at 4:32 p.m. and Kaleena Rodrigues completed her application after the hire and was currently employed by the District as a paraprofessional. The position was also advertised/listed on the District site for longer than the minimum 5 days.

While the above comports with District requirements, two irregularities were noted. First, the Principal was the only interviewer and used an outdated interview questionnaire. This violated current District hiring protocol. Secondly, District legal learned that Tina Godfrey had been asked not to return by her previous employer, the Police Athletic League (PAL). From discussions with PAL personnel, it was learned that there were financial irregularities from funds received. At first it was believed that Wesley House payments might account for the financial discrepancies, but it was later determined that the funds were, in fact missing. As a result, one person was released from employment with PAL and Ms. Godfrey was released at the end of the year, just prior to her employment with the District. This information was relayed to the SAO for further investigation. It should be noted that Ms. Godfrey's employment file contained a recommendation for employment from the PAL.

Aside from failing to fill out a monies collected form, it was also learned that the Daycare Director was responsible, at least part of the day, for taking enrollment and taking funds. As a practical matter, the person receiving funds should not also be the person taking roll. While Ms. Godfrey did not take all attendance/rolls, she was responsible for taking roll during the 3:30 p.m., which is the largest influx of students into the daycare program during the day.

III. H.O.B. Bookkeeper

See summary statement, **Exhibit "C"**. Funds received by the Daycare Director would be transferred to the H.O.B. bookkeeper, Patricia Barber, for deposit. From discussions with Ms. Barber and information conveyed by the SAO, the daycare monies were treated differently than all other funds. Ms. Barber indicated that she was told by the Principal that the daycare staff would be responsible for tracking the funds and would leave

the funds for deposit in Ms. Barber's drawer for deposit the next day. Ms. Barber left work at 3:30 p.m. each day and the daycare ran until 5:30 p.m. This conflicts with the protocol requirements that the money be collected by no later than 10 a.m. (See Daycare Protocols in effect for the 2014-15 year, "Exhibit A"). Whether the bookkeeper was told to treat the funds differently because of the timing and Principal directives is largely irrelevant, as the basic protocol for receipt of funds requires a monies collected form to be signed by the person receiving the funds. Without requiring the form, the bookkeeper failed to follow proper protocol. Whether the Excel spreadsheet or a written form is used is also irrelevant, as requiring the use of either forms would have resulted in any missing monies being noted at the onset.

It should be noted that Ms. Barber's history with the District, employee evaluations and discussions with District personnel indicate that Ms. Barber is an exemplary employee and this deviation from standard protocol is extremely unusual. While it requires some speculation on our part, we attribute the failure to follow proper protocol on the fractured nature of the H.O.B. culture and the newly created daycare program not being treated the same as other programs.

IV. H.O.B. Principal

The building Principal, Mike Henriquez, submitted a thorough timeline in response to a request from School Board legal counsel that comports with information obtained from District personnel and the timelines submitted by other personnel (See Exhibit "D"). The report indicates Ms. Godfrey received training in September and that the Principal provided time for the Daycare Director to train with the Director from Gerald Adams. District Finance personnel, including Pansy Wang, indicated that Ms. Godfrey was trained at the start of the school year in the proper use of the forms. While we have been unable to document the initial training (See Exhibit "E"), we have been able to determine that training, or additional training, was provided in November as a result of the Finance Department noting that monies collected forms were not being submitted to the District's share drive (See Exhibit "A", Appendix C, Attachment F).

From discussions with the Principal, it is his belief that receipts were written for amounts different from the funds received, resulting in the lost revenues. The SAO office indicated that Ms. Godfrey indicated the same. However, the SAO interviewed the vast majority of people who received receipts and no one indicated that they received a receipt for an amount different from the funds given. While the Principal indicated that receipts for amounts differing from funds given might include anticipated funds from ELC or anticipated future funds from parents that were short on funds that day, the Finance department has determined by sampling the funds received

against financial records and have been able to affirmatively discount the possibility that receipts were written for amounts differing from funds received.

The Principal also indicated he increased the Daycare Director's hours from 6.5 hours to 7.5 hours to give her additional time to complete required paperwork. In addition, in February the Principal moved the Daycare Director's office to the Office Managers Office to more closely monitor her activities.

In December, 2014 the Principal noted that the October report showed a decrease in revenue, and contact was made with District Finance regarding why salaries/benefits were so high. We have been able to determine that part of the reason salaries/benefits increased was because a daycare employee had previously been on a different insurance plan and had changed to the District insurance. After receiving the November and December reports in January, it became clear that revenues for the program had decreased and, in fact, were in the negative. The Principal indicated that situation should not have been possible and that's when an investigation by District Finance began in earnest.

Ultimately, the Principal failed to monitor the daycare program finances in a proactive fashion. In particular, during the first year of a program, greater oversight would have been prudent. In addition, allowing a fractured culture to exist in H.O.B. contributed to employees under his supervision to follow proper protocols in the handling of funds.

V. District Finance

District Finance is under the direct supervision of the Executive Director of Finance and Performance, Jim Drake (See J. Drake summary Exhibit "F" and summary of Pansy Wang, Exhibit "G"). Working under Mr. Drake, Fiscal Service Specialists, Pansy Wang and Austin Tran, were responsible for training the Daycare Manager in the correct usage of the monies collected form and other required District documents. Ms. Wang indicated that upon the Daycare Manager's initial employment training was provided in the proper usage of the form. In addition, Mr. Tran, in early November of 2014, gave additional assistance to the Daycare Manager in the proper usage of the form. Email correspondence between Pansy Wang, Austin Tran and Tina Godfrey indicated that the Daycare Manager did not understand how to use the share drive documents. Mr. Tran offered, and ultimately did give additional training to Ms. Godfrey in the proper usage of the forms.

From discussions with Mr. Drake, the monies collected form was not utilized in preparing the monthly financial statements, rather bank deposits were used and the finance department did not have a requirement that bank deposits be checked against the monies collected form to confirm the two matched. In addition, the District daycare account did not have individual schools assigned an individual number, resulting in the potential that funds might not be assigned to the correct daycare program upon deposit. This issue has since been resolved and Mr. Drake has indicated they reviewed and were able to rule out the possibility that the H.O.B. funds may have been assigned to the wrong school.

The finance department in October was aware that the Daycare Manager was not submitting the forms to the share drive. However, based upon the above, instead of the lack of the form raising a red flag, it was presumed that additional training was needed. The monies reported form should have been a required document to confirm the bank records monies deposited. A lack of adequate controls resulted in the ability of an employee to fail to submit a monies collected form from August of 2014 until February of 2015.

While either Pansy Wang or Austin Tran might have alerted Mr. Drake to the problem earlier, the fact is there were no protocols or procedures in place for such an event. Without requiring the monies collected form to check against bank statements the lack of the form, at the time, would not have resulted in a concern that funds might be missing. From the Finance Department's standpoint, the monies collected form was for audit purposes, not a monthly requirement for reports. Mr. Drake has indicated the District has new financial tracking software that would alert the Finance Department to such an event. However, the lack of such controls at the time allowed the missing funds to go unnoticed until the program began to run into the negative.

VI. District Superintendent

Upon learning of the missing funds the Finance Department and the Superintendent took reasonable measures to determine whether the funds were improperly allocated or whether ELC funds could account for the missing funds. In addition, an outside audit firm (King & Walk) was contracted to perform an agreed upon procedures to assist in determining whether the missing funds were improperly tracked, improperly accounted for or were simple gone. In addition, the Finance Department and Superintendent took steps, such as implementing finance tracking software, to prevent such an occurrence in the future and issues with ELC funds corrected by April. Ultimately the mistake made by the Superintendent was failing to timely notify the Board or the State Attorney of the missing funds.

From our review it is apparent this was a failure to report, not any attempt to hide the information. The problem was reviewed, the situation corrected and, in fact, self-disclosed to the State auditors at the entrance interview with the State Auditors. All correspondence and interviews indicate that the Superintendent believed the problem was resolved and the final step in conveying the information to the School Board was delayed.

VII. Conclusions

As noted by Mr. Drake, the missing H.O.B. daycare funds represent a complete failure of established internal control procedures. Internal control procedures that did exist were not utilized and inadequate controls and oversight on the part of the District Administration allowed the failure to continue from August 2014 until February of 2015. The issue was identified and believed to be corrected by District Administration, but the Board was not promptly notified of the situation.

Daycare Program

Procedures

Revised on 12-21-2011

Objective: The Monroe County School District Daycare Program is a school based management program that provides quality care to students before and after the school day.

- All students participating in the daycare program are required to complete the Parent/Guardian Agreement (Attachment A) and Registration Form (Attachment B) prior to enrollment.
- All fees must be paid in advance or by Monday of the following week. Exceptions can be authorized only by the school principal. If fees are to be adjusted or waved due to circumstance, a Request for Daycare Fee Adjustment Form (Attachment C) must be completed and approved by the Principal, the Superintendent and The School Board.
- Evidence of students checking in and out of the program must be maintained on the Parent Sign In and Out Form (Attachment D) and kept at the program site; attendance must be taken before the end of the program activity using the Attendance Form (Attachment E).
- Segregation of the financial responsibility must be established for collection/deposit of funds and the record keeping of daycare funds.
- Receipt of the payment (Check and Cash) must be issued at the time the payment is made. Money Collected Forms (Attachment F) must be completed and reconciled for the collection prior to deposit into the bank. Copies of the completed Money Collected Forms should be forwarded to the party who is responsible for daycare record keeping. See exhibition for the form.
- A Student Payment Register (Attachment G) for each student must be established and maintained in a timely manner for the fees due and the fees collected.
- The Refund Form (Attachment H) must be completed with a copy of the receipt and the money collect form as proof of payment prior to submitting the refund request.
- Returned checks or payment delay must be followed up in a timely manner. See sample of the five payment Collection Letters (Attachments I – M).



2011-2012
MONROE COUNTY SCHOOL DISTRICT
PARENT GUARDIAN AGREEMENT

The Monroe County School District is conducting after-school daycare programs. The daycare will be held at selected schools. Please read and sign the following agreement. Failure to do so is cause for exclusion from the program.

Fee Structure:

ALL FEES MUST BE MADE IN ADVANCE OR BY MONDAY OF EACH WEEK. THERE WILL BE A \$20.00 FEE CHARGED FOR EACH CHECK RETURNED FROM THE BANK.

Paid Pre-K:

3-Hour Program - \$45.00 per week
7-Hour Program - \$85.00 per week

Faculty Day Care:

Birth to 1 Year - \$575 per month for 10 months
1 Year 1 Day to 3 Years - \$525 per month for 10 months
3 Years 1 Day Inclusion - \$425 per month for 10 months

Regular School Days:

(These rates are for 1-5 days a week)
First Child - \$45.00 per week
Additional Child - \$35.00 per week
Wesley House Subsidy will be accepted
\$20.00 employee rate (Pick-up by 5:30 PM)

Professional Days: *

\$20.00 per day non-faculty (Pick-up by 5:30 PM)
\$17.00 per day employee rate (Pick-up by 5:30 PM)

Early Release Days:

\$10.00 per day

Family rate: Two or more children in the same family apply for a family rate: \$45.00 per week for the first child and \$35.00 per week for each additional child

*Contact your daycare director for care on professional days, winter break, spring break and summer break. Daycare will be provided on these days at selected sites

Daycare will be opened during early dismissal days for Parent Teacher Conferences.

Late Pick-up (After 5:30 PM):

There will be a \$1.00 fee assessed for EACH minute for EACH child. Example: One child picked up 10 minutes late will be a fee of \$10.00. 40 minutes late fee will be \$40.00.

Cancellation of Daycare Services Due to Severe Weather Alert:

In the event that a severe weather alert is issued for the community Daycare will be canceled. You MUST be responsible for your child at that time. Immediate pick up is mandatory.

Authorization to pick up child:

The staff will not release a child to anyone not authorized to pick up the child. If anyone other than persons listed on the daycare registration form is to pick up your child you must notify the office and/or daycare staff in writing. The parent/guardian must sign notification. Children will NOT be allowed to walk home from daycare without prior written notice by parent/guardian.

Dietary Prescriptive Medical Treatment

If your child requires special dietary or prescriptive medical treatment please specify on the registration form. Daycare staff is not allowed to administer medications (prescription or otherwise) If your child is enrolled at Plantation Key School arrangements must be made with the Daycare Director

Injuries during daycare:

If your child is injured, the daycare staff will take whatever steps necessary to obtain emergency medical care, if warranted. Parents must insure that the emergency information is current and complete on the registration forms, as the front office closes at 4:00 PM.

The following procedure during an emergency may include but is not limited to the following:

1. Attempt to contact the parent guardian.
2. Attempt to contact the child's doctor.
3. Attempt to contact you through any person(s) listed on the daycare registration form you have completed.
4. If we cannot contact you or your child's doctor we will do any or both of the following:
 - a. Call an ambulance.
 - b. Have the child taken to emergency at the hospital in the company of a staff member.

Important Information:

1. Please make sure your child knows they are to attend daycare.
2. Your child understands the importance of reporting immediately to daycare after class dismisses.
3. Make sure your child knows who will be picking him/her up or where they are to go, if walking.
4. If your child regularly attends daycare, please notify the staff in writing if the child is not attending daycare.
5. If child is attending daycare for the first time, be sure to notify the daycare staff or their teacher. You must complete a registration form prior to admittance to the daycare program.

Requirements for Attendance:

1. Children must be enrolled in a Monroe County District Public School.
2. Children must be self sufficient (i.e. able to feed oneself, toilet trained, and take care of personal needs).
3. Children who exhibit behavior that becomes a threat to him/herself, others, or school property will be excluded from the program.
4. If your child requires medical treatment, hospital care or physician services during the day, the expense will be paid by you.
5. Children who are disruptive, do not follow the rules, or the directions of the daycare person will be excluded from the daycare program.
6. The program is not responsible for lost or misplaced items. We encourage you to label everything your child brings to daycare.
7. Payment will be due on Monday for the week that your child will be staying. If payment is made on Monday, your child will not be allowed to attend the daycare program on Tuesday. It will be your responsibility to pick up your child at dismissal time. Students are not allowed to wait on school grounds five minutes after dismissal unless there is a prearranged activity supervised by school personnel.
8. All daycare payments are the responsibility of the custodial parent/guardian regardless of a reimbursement program for which you might qualify.
9. Payment is to be paid to daycare director/manager ONLY. Money should not be sent to school with children.

Signature on registration form is required:

I understand that my child will be enrolled in the Monroe County School District Daycare Program. I agree to abide by all regulations and conditions listed in the Parent Agreement. I accept all risks incidental to daycare activities and do hereby release the school from all liability deriving from pursuits of said activities by my child/children.

Parent/Guardian Signature

Date

MONROE COUNTY SCHOOL DISTRICT
2011-2012 DAYCARE REGISTRATION FORM
SCHOOL: _____

Child's Name _____
(Last) (First) (Middle) (Alias)
Date of Birth _____ Grade _____ Teacher _____
Address _____ Phone # _____ Alt. # _____

Parent Guardian Information:

Mother _____ Home # _____ Alt. # _____
Place of Work _____ Work Phone # _____
Father _____ Home # _____ Alt. # _____
Place of Work _____ Work Phone # _____
Child's Physician _____ Phone # _____
Physicians Address _____

In Case of Emergency:

Please list a relative or neighbor who can be contacted if for some reason the parents or guardians cannot be reached

(Name) (Relationship) (Phone #)

Name of person(s) authorized to pick up child/children

(Name) (Relationship) (Phone #)

(Name) (Relationship) (Phone #)

(Name) (Relationship) (Phone #)

Days attending: Please check days and time of pick-up (STUDENTS MUST BE PICKED UP BY 5:30 PM)

Mon _____ Tues. _____ Wed. _____ Thurs _____ Fri. _____

This signature indicates that I have read all regulations and conditions on previous pages and I will comply.

Parent Guardian Signature

Date

Monroe County School District
REQUEST FOR DAYCARE FEE ADJUSTMENT
School Year _____

School
Name _____

Child's
Name _____

Parent's
Name _____

District Employee ☐ Yes ☐ No

Amount of Adjustment
Requested _____

Period for
Adjustment _____

Reason for
Adjustment _____

Signature of Principal

Date

Superintendent's Comments:

☐ Request granted

☐ Request denied

Signature of Superintendent

Date

DAY CARE DAILY SIGN IN & OUT

School: _____

Student Name: _____

Month: _____

DATE	Sign In	Time	Parent Sign Out	Time
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				

[illegible]

Monroe County School District
Day Care Monies Collected Form

DMC.

Date: _____

School Name: _____

[Source of Collection]

Transmits herewith Monies Obtained From Sources Below, For Deposit

SOURCE		CHECK # / CASH	RECEIPT NUMBER	AMOUNT
CHECK NAME / STUDENT NAME				
Total				\$

I hereby certify that the above funds are received by me for deposit during the period from

Date From _____ To _____
Fund Collected By _____ Date _____
Fund Deposited By _____

Monroe County School District
Finance Department Policies and Procedures-Daycare

Appendix C - Attachment G
Student Payment Register

Day Care Student Payment Register
For School Year 2011-2012

School		Student Name	Grade	Rate	as					
2011-2012	DATE	BAL BROUGHT FORWARD	CURRENT MONTHS PAID	TOTAL DUE	DATE PAID	AMOUNT PAID	BALANCE DUE (CREDIT BALANCE)	Days Absent	RECEIPT NO. ENTER	SEC. NO. ENTER
July	6									
	13									
	19									
	27									
August	5									
	12									
	19									
	26									
September	3									
	10									
	17									
	24									
October	1									
	8									
	15									
	22									
November	5									
	12									
	19									
	26									
December	3									
	10									
	17									
	24									
January	1									
	8									
	15									
	22									
February	5									
	12									
	19									
	26									
March	5									
	12									
	19									
	26									
April	3									
	10									
	17									
	24									
May	1									
	8									
	15									
	22									
June	5									
	12									
	19									
	26									
Total										
Total Payment from Aug-Dec, 10		Purpose		For Filing Income Tax		1.00				
Total Payment from Jan-June 11		Purpose		For Filing Income Tax						

**THE SCHOOL BOARD OF MONROE COUNTY, FLORIDA
REFUND FORM**

SCHOOL: _____

DATE: _____

STUDENT'S NAME: _____

PARENT'S NAME: _____

ADDRESS: _____

REASON FOR REFUND: _____

AMOUNT DUE: _____

CIRCLE ONE: (A) MAIL REFUND CHECK TO ADDRESS LISTED ABOVE

(B) SEND REFUND CHECK HOME WITH STUDENT

(C) I WILL PICK UP REFUND CHECK AT SCHOOL

I certify that the information listed above is correct to the best of my knowledge
and the total shown is due and payable to me.

PARENT SIGNATURE: _____

DAYCARE DIRECTOR'S

APPROVAL: _____

BOOKKEEPER'S

APPROVAL: _____

SAMPLE LETTER

Letter sent weekly when daycare balance has not been paid.

STUDENT IS NO LONGER ATTENDING.

To The Parents/Guardians of: Delinquent. Pam

Daycare Supervisor: W/H

Date:

To The Parents/Guardians of: _____

Your daycare account shows a past due balance of \$_____ at of the close of business on Wednesday _____. Please note that the daycare agreement, which you signed, stated that daycare fees were due on the Monday of the week your child attended.

Please remit a money order or cash to bring your account current. If you are unable to pay the amount in full, please contact the office at _____ so that a payment plan can be worked out. Phone #

Thank you for your attention to this matter.

Daycare Bookkeeper

P.S. Per the district office, report cards maybe held until the account is brought up-to-date.

SAMPLE LETTER

*Letter sent on Thursdays when fees for the week
have not been received.*

To the Parents/Guardians of:

Daycare Supervisor: W/H

Date:

To The Parents/Guardians of: _____

A friendly reminder that your child's daycare fees for this week have not been paid. If payment is not received today by the close of daycare, your child may not attend until it is paid in full. Please note that this was clearly stated on the Monroe County School District Daycare Policy and is in accordance with the Fee Structure and the Requirements for Attendance section, item 7 on the Monroe County School District Parent/Guardian Agreement Form, which you signed.

If you feel that you have received this notice in error, please feel free to contact the office at _____. Thank you for your attention to this matter. Phone # _____

Daycare Bookkeeper

SAMPLE LETTER

Letter sent on Mondays when daycare fees are 1 week past due.

To The Parents/Guardians of: Delinquent. Pam

Daycare Supervisor: W/H

Date:

To The Parents/Guardians of: _____

Your daycare account shows a past due balance of \$_____ as of the close of business on Friday. _____. Fees are due on the Monday of the week that the student will attend. Therefore, **this week's fees are also due.** Please be advised that this account must be brought current by the close of business on Tuesday. _____ or your child may not attend. This is a Monroe County School District Policy, which we must adhere to and is in accordance with the Fee Structure and the Requirements for attendance section, item 7, on the Monroe County School District Parent/Guardian Agreement form, which you signed. If you feel that you have received this notice in error or you do not agree with the amount, please feel free to contact the office at _____.

Phone #

Thank you for your attention to this matter.

	Past Due Balance	\$
	Est. Fees Due	\$
Daycare Bookkeeper	Total Due	\$

SAMPLE LETTER

Letter sent when daycare account is more than 2 weeks past due.

To The Parents/Guardians of: Delinquent. Pam

Daycare Supervisor: W/H

Date:

To The Parents/Guardians of: _____

Your daycare account is now several weeks past due. According to our records, your daycare account shows a past due balance of \$ ____ as of the close of business on Thursday, _____. As stated in the letters that were previously sent to you, **your child/children may not attend until these fees are paid in full.** Please remember that fees are due each Monday, and if not paid by the end of the week, continued attendance is prohibited. This is a Monroe County School District Policy that we must enforce. If you feel that you have received this notice in error or you do not agree with the amount, please feel free to contact the office at _____.

Phone #

Thank you for your attention to this matter.

Daycare Bookkeeper

SAMPLE LETTER

Letter sent when payment has been received, but there is still a balance due.

To The Parents of: Delinquent. Pam

Daycare Supervisor: W/H

Date:

To The Parents/Guardians of: Delinquent. Pam

We want to thank you for your recent payment. However, the payment received only covered the past due balance or a portion of the past due balance, and this weeks' fees or a portion of this weeks fees are still due. The amount due on your account is \$_____.

Please remember that fees are due on the first day of the week your child attends and must be received by the last day of the week in order for your child to attend the following week. Also, if your child only attends part-time, please remember that per Monroe County School District Daycare Policy that any attendance over two days during the week must pay the weekly rate.

If you feel that you have received this notice in error or you do not agree with the amount, please feel free to contact the office at _____.

Phone #

Thank you for your attention to this matter.

Daycare Bookkeeper

Theron Simmons

From: Ramon Dawkins <Ramon.Dawkins@KeysSchools.com>
Sent: Tuesday, January 26, 2016 11:10 AM
To: Amy Flaherty
Cc: Theron Simmons
Subject: FW: Confidential Employee Matter TG11302015

Amy,

Please provide me the application (complete) or the applicants below.

- *There were 3 applicants for the Activities Leader Extended Day at HOB position, of which 2 were hired for other positions at MCSD:*
 - *Tina Godfrey –*
 - *Lindsey Vinson –*
 - *Kaleena Rodriguez –*

I will need to meet with Mr. Porter and Theron on this matter per their request so we need to get me up to speed on what you have as well.

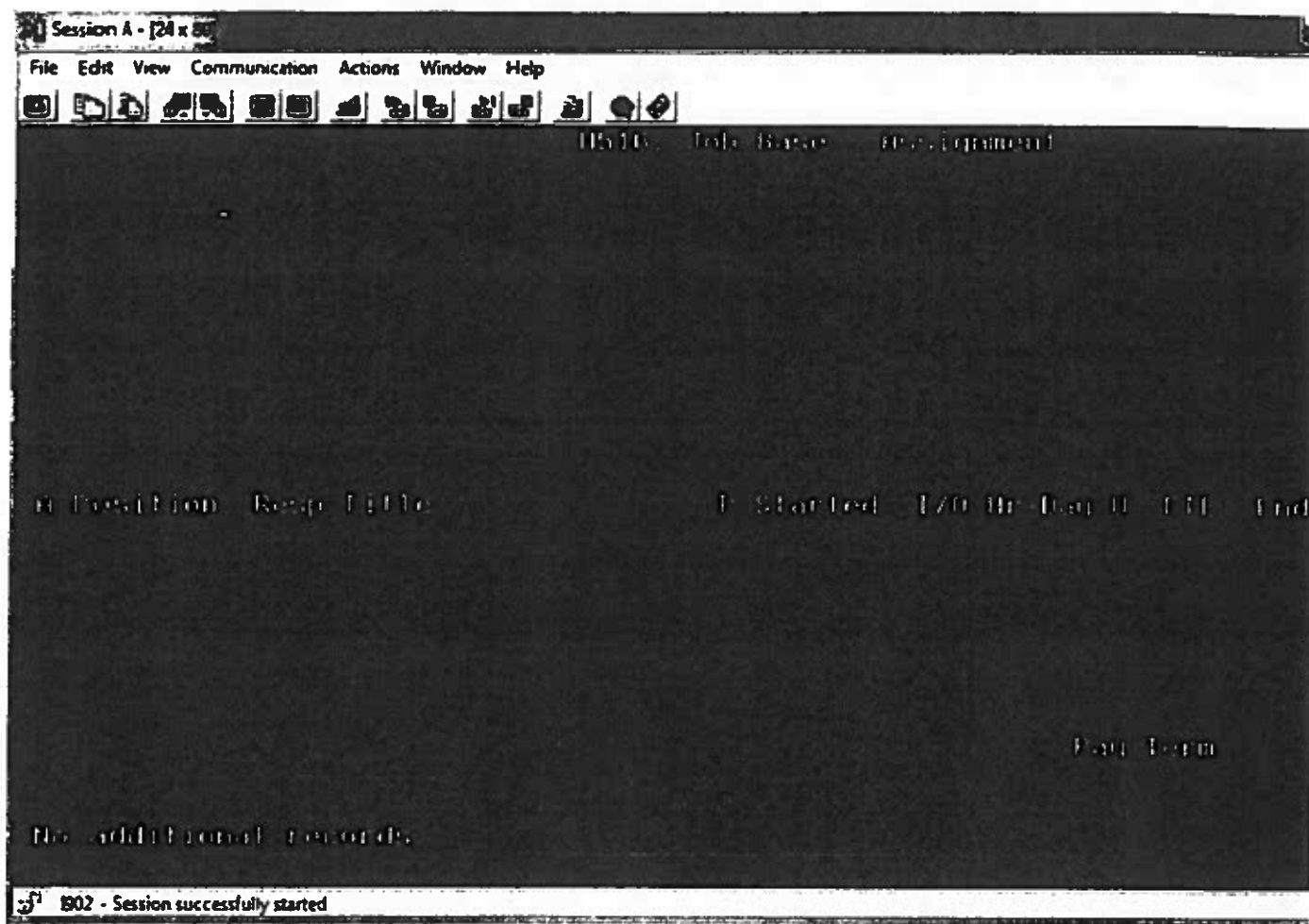
*Thanks,
R.*

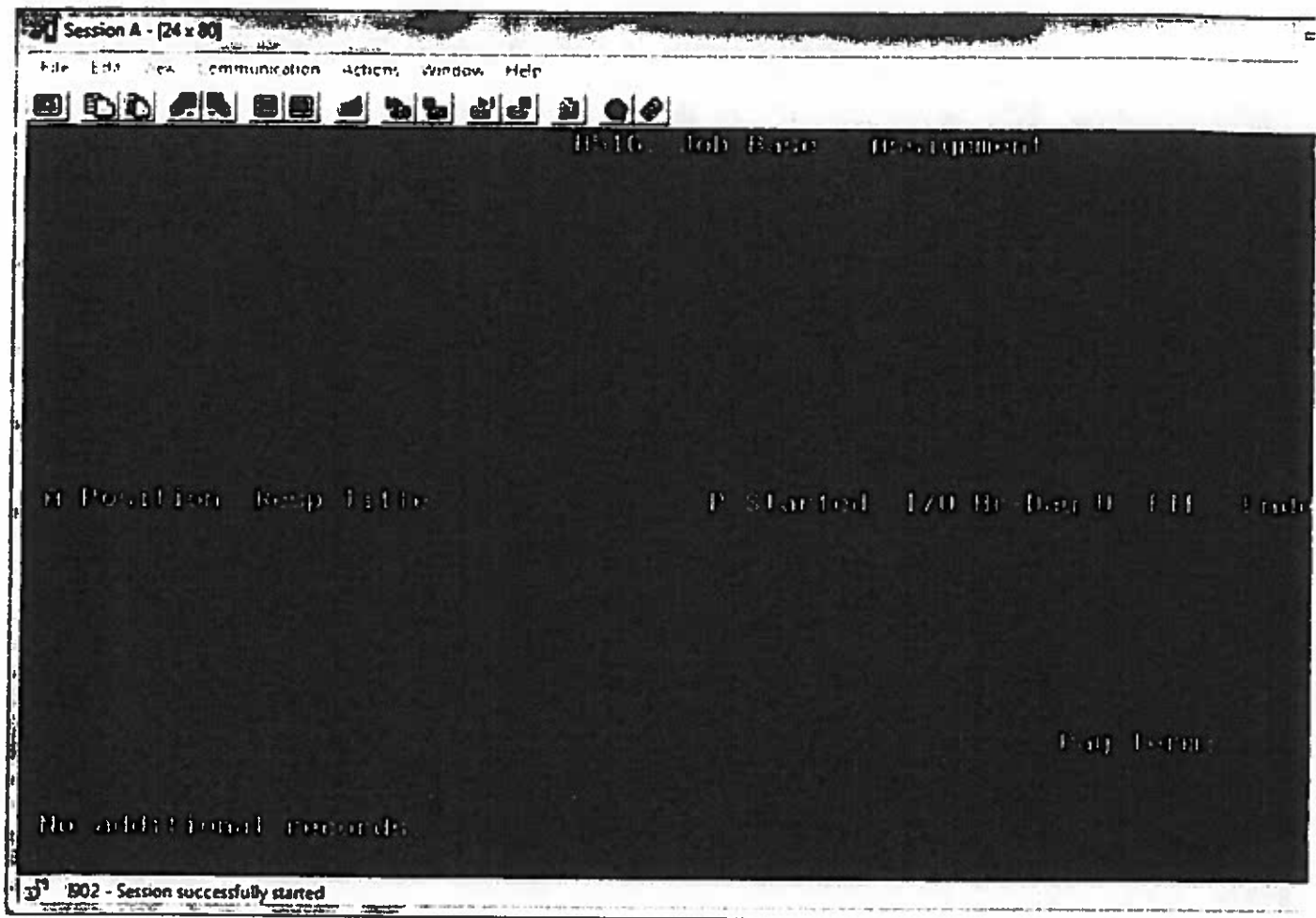
Kaleena started at GAE @ \$16.25/hr after her raise and ended the position on 9/2/2015 and hired 9/3 as office manager @ \$17.07/hr and OM supplement of \$3,516.00, planning team service \$431.00/year
Hire Date: 9/22/2014 - \$15.75/hr fulltime para

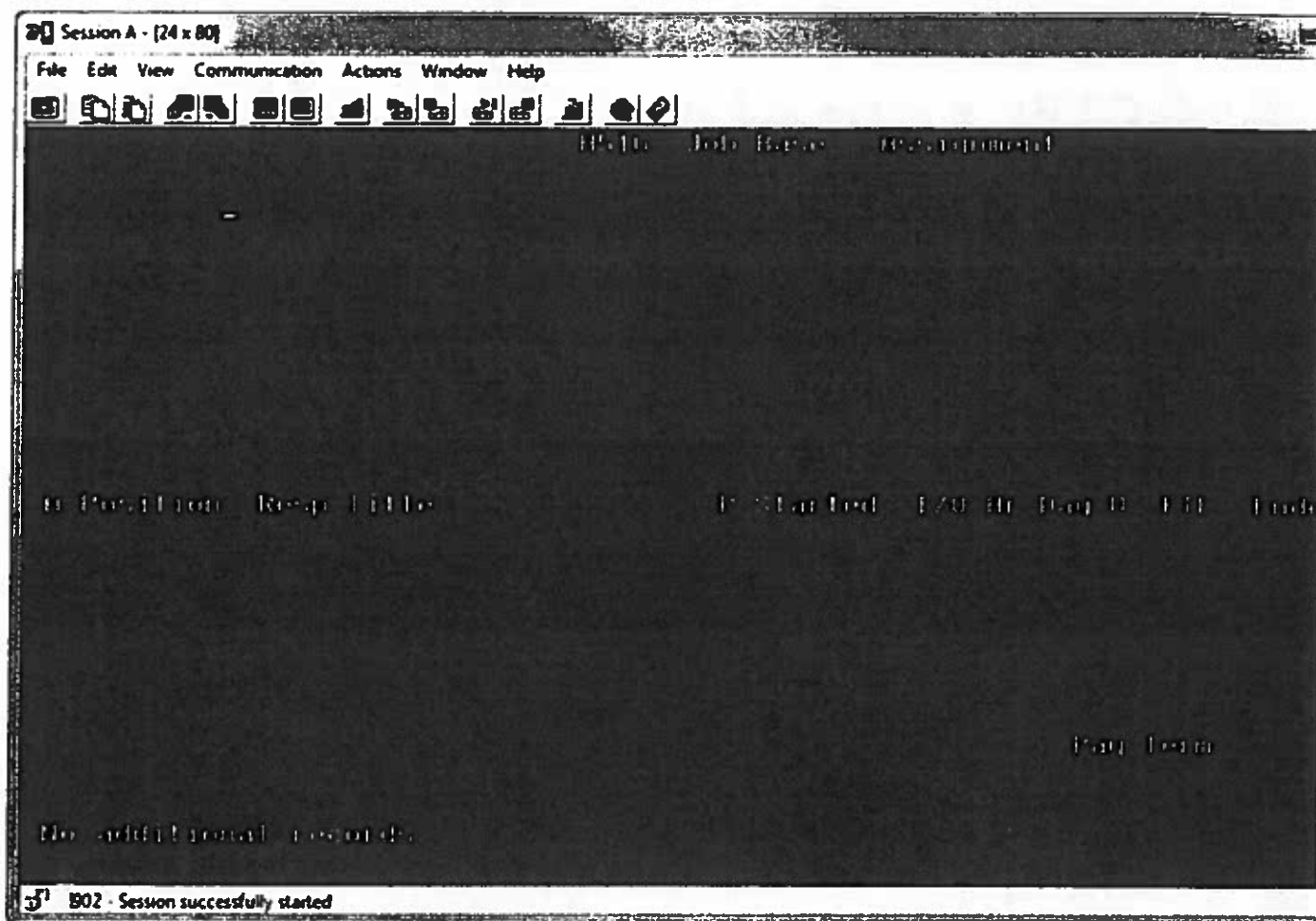
Tina G. started at HOB (8/18/2014) as Activity Extended Day Coordinator 6-hours/day \$16.01
\$15.17 as a

Lindsay Vinson
Hired 8/18/2014 14.67/hr summer day care rate of pay was \$15.17









From: Amy Flaherty
Sent: Monday, January 25, 2016 12:50 PM
To: Ramon Dawkins
Subject: FW: Confidential Employee Matter TG11302015

Hi Ramon,
I spoke to Kaleena about her current position as Office Manager at HOB. She was not positive, but thinks that she interviewed for the Office Manager position on September 8, 2015 or September 9, 2015.

Amy Flaherty
Human Resources Assistant
Monroe County School District
305-293-1400 x53328

From: Amy Flaherty
Sent: Friday, January 22, 2016 1:35 PM
To: Ramon Dawkins
Subject: Confidential Employee Matter TG11302015

Ramon,
Here is some additional information regarding Ms. Godfrey:

- The position, 0239-2014, Activities Leader Extended Day at HOB, was posted on 07/29/2014

- There were 3 applicants for the Activities Leader Extended Day at HOB position, of which 2 were hired for other positions at MCSD:
 - Tina Godfrey – qualified in PATS on 08/18/2014 (Activities Leader Extended Day at HOB - offer extended on 08/19/2014)
 - Lindsey Vinson – qualified in PATS on 08/16/2014 (HOB Day Care Worker - offer extended on 08/19/2014)
 - Kaleena Rodriguez – qualified in PATS on 08/18/2014 (HOB Office Manager - offer extended on 09/02/2015; was previously working as Parapro/Day Care Worker since 09/22/2014)
- The STAR Interview Guide has a date listed: 08/19/2013. This interview format was not utilized by Mike Henriquez.

Amy Flaherty

Human Resources Assistant

Monroe County School District

241 Trumbo Road | Key West, FL 33040 | O: (305) 293-1400 x53328 | F: (305) 293-1429

E: Amy.Flaherty@KeysSchools.com | W: www.KeysSchools.com



Florida has a very broad Public Records Law. Email addresses and virtually all written communications to or from School District Personnel are public records available to the public and media upon request. E-mail sent or received on the School District system will be considered public and will only be withheld from disclosure if deemed exempt from disclosure or confidential pursuant to applicable state and federal law.

Amy Flaherty

From: Patrick Shea <PShea@451-solutions.com>
Sent: Tuesday, January 26, 2016 9:53 AM
To: Ramon Dawkins; Amy Flaherty
Cc: Dinesh Rathore
Subject: Job Posting 0239-2014

Amy and Dr. Dawkins,

I continue reviewing Job Posting 0239-2014 and forgot to remind your about a feature we implemented two (2) years ago.

We have a tab -- Last Disposition which show all applicant status at the time the HA or HR accepted the offer. The Job Posting was active an on the Web for 22 days.

As you can see below the only choice the HA had at the time was to hire Ms. Godfrey.

0239-2014 - ACTIVITIES LEADER EXTENDED DAY at HORACE OBRYANT SCHOOL

Filed

Applicant Interview Eligible Last Disposition History

Applicants List For Job Posting
0239-2014 - ACTIVITIES LEADER EXTENDED DAY at HORACE OBRYANT SCHOOL

Save Shortlist Export to Excel Multiple Applicant Translations: Go

HA View Certificate Show All Applicants

Applicant	Status	Version	First Name	Last Name	DOB	SSN	Phone	Email	Address	City	State	Zip	Offer Status	Offer Date	Offer Time
1	Offer Extended	1	godfrey, timo	marie	08/16/2014		3015671134						Offer Extended	08/16/2014	4:32:35 PM
2	Offer Accepted	1	godfrey, timo	marie	08/16/2014		3015671134						Offer Accepted	08/20/2014	11:47:25 AM

The offer was extended by the HA on 08/19/2014 at 4:32:35 PM.

08/19/2014 4:32:35 PM

Field Modified Original Value New Value

0239-2014 - ACTIVITIES LEADER EXTENDED DAY at HORACE OBRYANT SCHOOL Offer Extended godfrey, timo marie

The offer was accepted by HR on 08/20/2014 at 1147:25 AM.

08/20/2014 11:47:25 AM

Field Modified Original Value New Value

0239-2014 - ACTIVITIES LEADER EXTENDED DAY at HORACE OBRYANT SCHOOL Offer Accepted godfrey, timo marie

Here is what the disposition of all qualified applicant looked at the time the offer was accepted.

0239-2014 - ACTIVITIES LEADER EXTENDED DAY at HORACE OBRYANT SCHOOL

File

Applicant Interview Employment List Rank By Stage Job Posting Security Audit Disposition History

Applicants List For Job Posting

0239-2014 ACTIVITIES LEADER EXTENDED DAY at HORACE OBRYANT SCHOOL

Position	Applicant	Stage Score	CC	PT	Q2 110	Phone
		T				
Station Pre Employment: Total: 1						
J @ J	gachery lina mario				1.5 02/16/2014	(813) 971 9534
Station Mixed Classroom: Total: 2						
J @	Rodriguez, Eulysma Marie				1.5 02/16/2014	(813) 645 4888
J @	Vernon, Lindsay Taylor				1.5 02/16/2014	(813) 645 5451

Sincerely,

451° Solutions

Patrick A. Shea
Executive Vice President
2750 Stickney Point Rd, Suite 104
Sarasota, FL 34231
Office: (941) 923-2914
Mobile: (941) 374 - 4554
Fax: (866) 730-2350
Website: www.451-solutions.com
Email: pshea@451-solutions.com

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Vinson, Lindsey: Selected Job Posting

0280-2014: DAY CARE WORKER at
HORACE OBRYANT SCHOOL

Hired

Content
is locked

Basic Portfolio To Do Opportunities Log Communication Log
Archive

Expand All Collapse All

Advanced Search AND

Apply Filter

Updated	Modified By	Reason	Comment
3/19/2015 8:39:44 AM	Osborne, Ayesha	Update	0280-2014 - DAY CARE WORKER at HORACE OBRYANT SCHOOL
8/21/2014 5:20:12 PM	Osborne, Ayesha	Update	0280-2014 - DAY CARE WORKER at HORACE OBRYANT SCHOOL
8/19/2014 4:31:00 PM	Henriquez, Mike	Update	0280-2014 - DAY CARE WORKER at HORACE OBRYANT SCHOOL
Field Modified	Original Value		New Value
Status	Interviewed		Offer Extended
8/19/2014 4:30:12 PM	Henriquez, Mike	Update	0280-2014 - DAY CARE WORKER at HORACE OBRYANT SCHOOL
Field Modified	Original Value		New Value
Status	Completed		Interviewed
8/18/2014 11:25:42 PM	Vinson, Lindsey	Update	0280-2014 - DAY CARE WORKER at HORACE OBRYANT SCHOOL



godfrey, tina: Portfolio

Application

Active

Content
is locked

Basic Portfolio To Do Opportunities Log Communication Log
Archive

Occupant: WIRTH, TARON A

Position: 0111S8033

Internal :

[View icons legend](#)

APPLICANT PORTFOLIO

Application of tina marie godfrey Created: 8/13/2014 3:37:50 PM

[Expand](#) [Collapse](#)

Details	Deferral Exp. Date	Rev. Date	Status
2. Selected Job Postings			
3. Selected Job Titles			
<u>ACTIVITIES LEADER</u>		8/19/2014	Completed
<u>EXTENDED DAY</u>			
✓ <u>DAY CARE WORKER</u>		8/19/2014	Completed
5. Qualification			
7. Documents (Reference, Transcripts, Certificates, etc.)			
8. Employment			

[Expand](#) [Collapse](#)

GENERAL INFORMATION

Status: Hired Address: 5501 3rd ave apt 139
Comments: Home Phone: 3055871594
Qualified Date: 08/19/2014 Alternate Phone:
Email address: tinamarie198349@yahoo.com

Action(s):

1/27/2016

HR - Workflow Item



Vinson, Lindsey: Selected Job Posting

**0239-2014: ACTIVITIES LEADER
EXTENDED DAY at HORACE OBRYANT
SCHOOL**

Opportunity Closed

Content
is locked

Basic Portfolio To Do Opportunities Log Communication Log
Archive

Occupant: WIRTH, TARON A

Position: 0111S8033

Internal :

[View icons legend](#)

APPLICANT PORTFOLIO

Application of Lindsey Taylor Vinson Created: 8/16/2014 9:18:46 PM

[Expand](#) [Collapse](#)

Details	Deferral Exp. Date	Rev. Date	Status
2. Selected Job Postings			
0111 - HORACE OBRYANT SCHOOL , #0239-2014			
<u>0239-2014 "ACTIVITIES LEADER EXTENDED DAY" at 0111 HORACE OBRYANT SCHOOL</u>		3/17/2015	Opportunity Closed
3. Selected Job Titles			
<u>ACTIVITIES LEADER EXTENDED DAY</u>		8/18/2014	Completed
✓ <u>DATA SUPPORT ASSISTANT</u>		8/18/2014	Completed
✓ <u>DAY CARE WORKER</u>		8/18/2014	Completed
7. Documents (Reference, Transcripts, Certificates, etc.)			

[Expand](#) [Collapse](#)

GENERAL INFORMATION

Status: Opportunity Closed Address: 3735 Paula Avenue

1/27/2016

HR - Workflow Item

Comments:

Home Phone:

3053943545

Qualified Date: 08/18/2014

Alternate Phone:

Email address: kwconchcheer10@gmail.com

Action(s):

▼



Rodrigues, Kaleena: Selected Job Posting

0239-2014: ACTIVITIES LEADER
EXTENDED DAY at HORACE OBRYANT
SCHOOL

Opportunity Closed

Content
is locked

Basic Portfolio To Do Opportunities Log Communication Log
Archive

Occupant: WIRTH, TARON A

Position: 0111S8033

Internal :

[View icons legend](#)

APPLICANT PORTFOLIO

Application of Kaleena Natha Rodrigues Created: 8/17/2014 4:37:10 PM

[Expand](#) [Collapse](#)

Details	Deferral Exp. Date	Rev. Date	Status
2. Selected Job Postings			
0111 - HORACE OBRYANT SCHOOL , #0239-2014			
<u>0239-2014 "ACTIVITIES LEADER EXTENDED DAY" at 0111 HORACE OBRYANT SCHOOL</u>		3/17/2015	Opportunity Closed
3. Selected Job Titles			
<u>ACTIVITIES LEADER EXTENDED DAY</u>		8/22/2014	Completed
✓ <u>DATA SUPPORT ASSISTANT</u>		8/22/2014	Completed
✓ <u>EXECUTIVE SECRETARY SCHOOL</u>		8/24/2015	Completed
✓ <u>PARAPROFESSIONAL</u>		8/22/2014	Completed
✓ <u>PARAPROFESSIONAL</u>		8/26/2014	Completed
7. Documents (Reference, Transcripts, Certificates, etc.)			

1/27/2016

HR - Workflow Item

 [Expand](#)  [Collapse](#)

GENERAL INFORMATION

Status: Opportunity Closed

Address: 9-6th ave

Comments:

Home Phone: 3053045418

Qualified Date: 08/22/2014

Alternate Phone:

Email address: kaleena1225@bellsouth.net

Action(s):



Amy Flaherty

From: Ramon Dawkins
Sent: Tuesday, January 26, 2016 11:10 AM
To: Amy Flaherty
Cc: simmonst
Subject: FW: Confidential Employee Matter TG11302015

Amy,

Please provide me the application (complete) or the applicants below.

- *There were 3 applicants for the Activities Leader Extended Day at HOB position, of which 2 were hired for other positions at MCSD:*
 - *Tina Godfrey –*
 - *Lindsey Vinson –*
 - *Kaleena Rodriguez –*

I will need to meet with Mr. Porter and Theron on this matter per their request so we need to get me up to speed on what you have as well.

*Thanks,
R.*

Kaleena started at GAE @ \$16.25/hr after her raise and ended the position on 9/2/2015 and hired 9/3 as office manager @ \$17.07/hr and OM supplement of \$3,516.00, planning team service \$431.00/year
Hire Date: 9/22/2014 - \$15.75/hr fulltime para

Tina G. started at HOB (8/18/2014) as Activity Extended Day Coordinator 6-hours/day \$16.01
\$15.17 as a

Lindsay Vinson
Hired 8/18/2014 14.67/hr summer day care rate of pay was \$15.17

Session A - [24 x 80]

File Edit View Communication Actions Window Help



HS16 Job Base - Assignment

1/1/1982

Position Resp Title

P Started 1/0 Hr Day 0 111 End

Pos Form

Additional records

51 B02 - Session successfully started

Session A - [24 x 80]

File Edit View Communication Actions Window Help

18416 Job Base Assignment

Position

Keep Title

P

Start End

170

Pre-Day

0

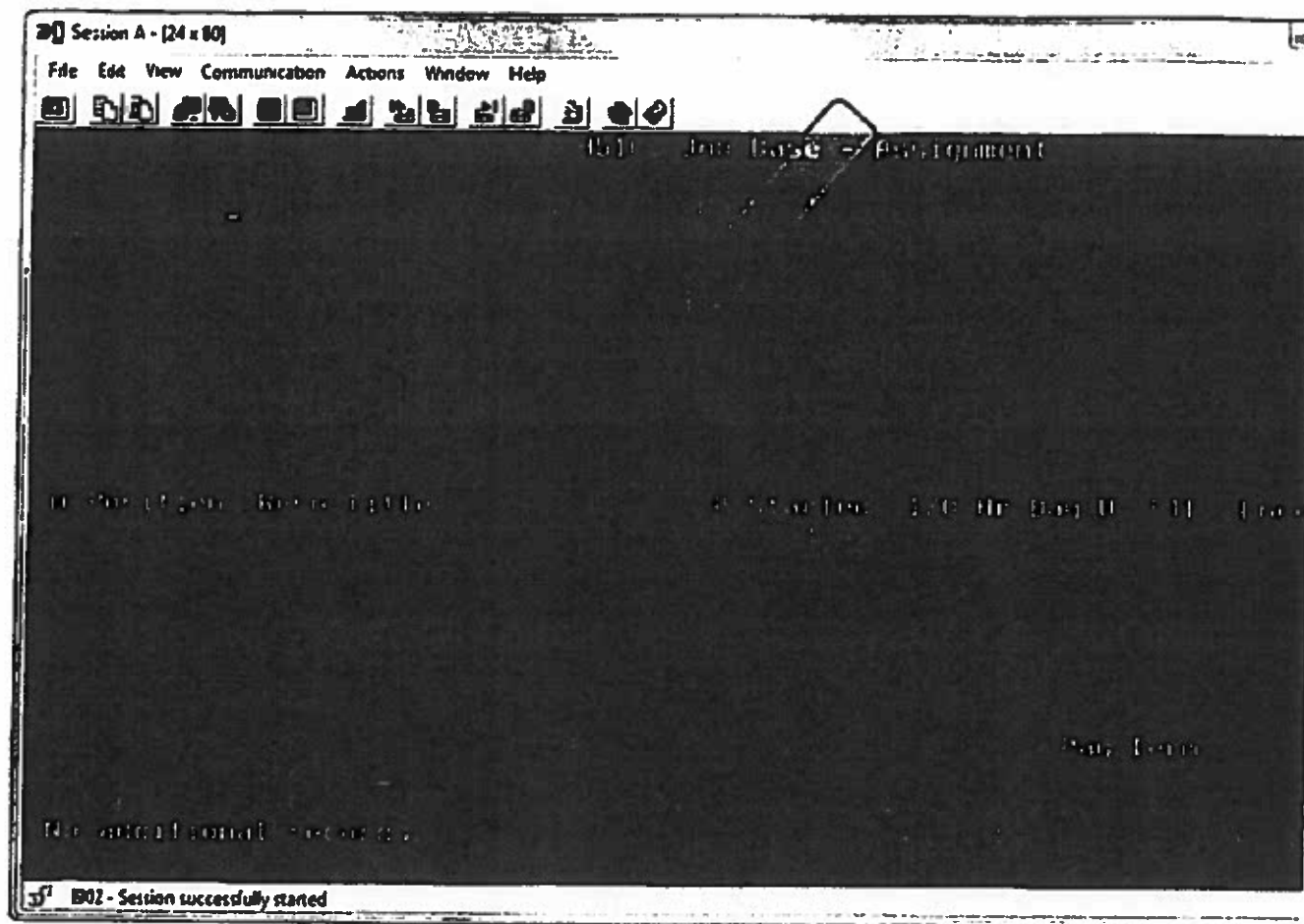
Fill

End

Pay Item

No additional records.

1802 - Session successfully started



From: Amy Flaherty
Sent: Monday, January 25, 2016 12:50 PM
To: Ramon Dawkins
Subject: FW: Confidential Employee Matter TG11302015

Hi Ramon,
I spoke to Kaleena about her current position as Office Manager at HOB. She was not positive, but thinks that she interviewed for the Office Manager position on September 8, 2015 or September 9, 2015.

Amy Flaherty
Human Resources Assistant
Monroe County School District
305-293-1400 x53328

From: Amy Flaherty
Sent: Friday, January 22, 2016 1:35 PM
To: Ramon Dawkins
Subject: Confidential Employee Matter TG11302015

Ramon,
Here is some additional information regarding Ms. Godfrey:

- The position, 0239-2014, Activities Leader Extended Day at HOB, was posted on 07/29/2014

- There were 3 applicants for the Activities Leader Extended Day at HOB position, of which 2 were hired for other positions at MCSDD:
 - o Tina Godfrey – qualified in PATS on 08/18/2014 (Activities Leader Extended Day at HOB - offer extended on 08/19/2014)
 - o Lindsey Vinson – qualified in PATS on 08/16/2014 (HOB Day Care Worker - offer extended on 08/19/2014)
 - o Kaleena Rodriguez – qualified in PATS on 08/18/2014 (HOB Office Manager - offer extended on 09/02/2015; was previously working as Parapro/Day Care Worker since 09/22/2014)
- The STAR Interview Guide has a date listed: 08/19/2013. This interview format was not utilized by Mike Henriquez.

Amy Flaherty

Human Resources Assistant

Monroe County School District

241 Trumbo Road | Key West, FL 33040 | O: (305) 293-1400 x53328 | F: (305) 293-1429

E: Amy.Flaherty@KeysSchools.com | W: www.KeysSchools.com



Florida has a very broad Public Records Law. Email addresses and virtually all written communications to or from School District Personnel are public records available to the public and media upon request. E-mail sent or received on the School District system will be considered public and will only be withheld from disclosure if deemed exempt from disclosure or confidential pursuant to applicable state and federal law.

Theron Simmons

From: Amy Flaherty <Amy.Flaherty@KeysSchools.com>
Sent: Wednesday, January 27, 2016 1:32 PM
To: Theron Simmons
Cc: Ramon Dawkins; Sally Abrams
Subject: Confidential Employee Matter TG11302015
Attachments: Activities Leader Position - Resumes and Applications.pdf; Activities Leader Position Background Information.pdf

Good Afternoon Theron,

I have attached the resumes and applications for the Activities Leader Extended Day at HOB job posting 0239-2014. In addition, I have attached some additional background information about the application process and hire dates.

Please note that according to our application system:

- Tina Godfrey was offered the Activities Leader Extended Day position at HOB on 08/19/2014 at 4:32 p.m.
- Lindsey Vinson had applied for that position too along with the Day Care Worker at HOB position. Ms. Vinson was offered the Day Care Worker position at HOB on 08/19/2014 at 4:31 p.m.
- Kaleena Rodrigues did not complete her application for the Activities Leader Extended Day position at HOB until 08/22/2014.

Please let me know if you have any questions.

Regards,

Amy Flaherty

Human Resources Assistant

Monroe County School District

241 Trumbo Road | Key West, FL 33040 | O: (305) 293-1400 x53328 | F: (305) 293-1429

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Theron Simmons

From: Amy Flaherty <Amy.Flaherty@KeysSchools.com>
Sent: Tuesday, January 19, 2016 3:56 PM
To: Theron Simmons
Cc: Ramon Dawkins
Subject: Interview Questions for Godfrey
Attachments: 2016_01_19_15_44_34.pdf

Theron,

Per your request, the interview questions and notes are attached for Tina Godfrey. The Principal, Mike Henriquez, did not complete a rating sheet because Godfrey was the only candidate and Henriquez was the only interviewer.

Regards,

Amy Flaherty

Human Resources Assistant
Monroe County School District
305-293-1400 x53328

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De Guey
(305-942-6751)

Interview Questions for Daycare

Interviewer M. Herreria Date 8/19/14

Tina
(305)-587-1594

Person Interviewed Tina Godfrey

Rubric (1-5) 1-no knowledge or experience: 3-adequate knowledge or experience: 5- exceptional knowledge or experience.

1. Please review briefly your educational background, areas of certification, work history and your job experiences working with students?

Ghost Towns
St. Mary's
Afternoon
worker

④

- College Education, coursework, training
- Experience w/ with students Ages 5-13 6 yr
- Age groups -
- Bi-lingual - A little Spanish
- PAL-league Activities League - Head Camp Counselor since 2009 - 6 yrs

FKCC - 1 semester

2. Give an example of what you have done as an employee that you believe was "above and beyond" what was required of a paraprofessional or teacher?

②

Tec camp director - Called Trolley company & organized

3. In dealing with students, you realize that you sometimes have to deal with them differently. Give us specific examples of how you have built a rapport and relationship with students?

③

Her nephew - Played games w/ a student
D. Mr. Tina would you got to know the student & how to handle him.

4. What strategies have you implemented to motivate students?

②

Counsel them the older ones / be enthusiastic for the younger ones.

5. Describe your classroom management style and philosophy on managing students?

③

- Clap to get kids quiet?
- Problem calm students / Ask students, what happen
- Provide guidelines

6. What can you tell us about yourself that would set you apart from the other candidates? What extras will you bring to our school?

2

- ① when told I would need to deposit the money from the daycare worker 8/18/14. Deposit Slip was provided by district office. w/hand written acct number on it.
- ② would write out deposit slip and take to bank. would give copy to daycare mgr.
- ③ none, I have no access to the daycare acct. it is maintained at the dist. level.
- ④ do not remember exact date. However I was under the impression that there was ELC Issues which had nothing to do w/me so I never asked. Pansy came to spot check my internal funds to make sure I was not depositing daycare \$ into our internal acct. which was not happening.
- ⑤ Principal, finance, State Attny.

Copy & dep
Slip mt. 1
12/15

rec book
Started using
11/21/15

Started
monies
collected
2/26

⑥ was told I must make daycare deposits. I explained I was not comfortable doing this as I leave work @ 3.30 and daycare lasts until 5.30. I was told that the daycare worker would leave the money in my drawer at night & I would be depositing it the next day. So that is what I did. I was told all I had to do was make out the deposit slips and take the \$ to the bank. All other paperwork & record keeping was going to be done by the daycare employees. After whenever it was that noticed there was problems & patty came to verify that I was not depositing into the wrong acct. We were told to start hand written monies collected forms. At that time we started the forms. She would fill out, I would verify, we would both sign & I would make the deposit. Prior to this we/I was under the impression that the daycare mgr was record keeping in her computer/daycare system.

February 3, 2016

Mike Henriquez Responses:

The summary should include at least the following:

1. **The first time you worked with the HOB daycare program.**
Answer: Summer of 2014 is when we hired a daycare director.
2. **Your involvement, if any, in the handling of the day care account monies.**
Answer: I did not have any involvement in handling the daycare monies.
3. **Your ability to access the funds.**
Answer: I did not have access to the daycare account. Regarding the room in which daycare funds were kept, as Principal, I have a Master Key which allows me access to that room.
4. **The first time you learned of a problem with the day care account in terms of potentially missing funds.**
January/February, 2015
5. **Who you spoke or otherwise communicated with about the potential problem.**
Answers: Austin Tran, Pansy Wang, Jim Drake, and Superintendent Porter.
(December 2014 – April 2015)
6. **A timeline of events relating to your involvement in the program.**
 - **August 2014** – Began daycare program.
 - **September 2014** – Increased the director time to complete paperwork from 6.5 hrs – 7.5 hours. Training was provided by finance. I also provided time for the HOB director to train with the director from Gerald Adams. The HOB director was also told to train with the Early Learning Coalition person.
 - **October 2014** – reviewed daycare report from September.
 - **November 2014** – checked with other schools on daycare program during Christmas break
 - **December 2014** - reviewing the daycare reports from October
 - HOB held a week of daycare during the Holiday Break while parents worked.
 - After reviewing the daycare reports from October that were sent December 9, 2014, the first contact was made to Austin Tran regarding why the salaries/benefits were so high. Our total revenue decreased.
 - **January 2015** - After reviewing the daycare reports from November/December that were sent January 7, 2015, the first contact was made to Austin Tran regarding why the salaries/benefits were so high. Our total revenue decreased.
 - **February 2015** - After reviewing the daycare reports from January 2015 that were sent February 23, 2015, I contacted Pansy Wang to meet with me regarding why we were losing money in our daycare program. We met on February 24, 2015.
 - After reviewing the daycare reports from January 2015 that were sent February 23, 2015, I contacted Pansy Wang to meet with me regarding why we were losing money in our daycare program. We met on February 24, 2015.



- On February 25, 2015 I contacted Mary Williams at the ELC to inquire about payments to the HOB daycare account. We discovered ELC funds were not going into the HOB daycare account for 6 months.
- Also, on February 25, 2015 Ms. Wang made a site visit at my request to HOB. At that time we spoke then met with the daycare manager about monthly receipts and collections.
- I personally reviewed the attendance records from ELC from August – December with the HOB director and informed her to cross check the attendance with our attendance to ensure we were receiving our funding. I instructed her to contact the ELC person to correct the attendance.
- Additional training was provided to the HOB director by the ELC.
- Procedures were changed based on the findings.
- I also had the HOB director sit in the Office Managers Office to monitor the corrections on the attendance.
- **March 2015** – Corrections were still made to ELC attendance reports. Corrections were made on monies collected procedures. Reviewed daycare reports.
- **April 2015** – I met with Pansy Wang on April 9th. Corrections were still made to ELC attendance reports.
- **May 2015** – HOB director was notified she would not be retained for employment. Also, there was an audit completed. But, I was not provided the information.
- **June 2015** – HOB director did not submit daycare receipt books for the months of April, May and June. Several attempts were made by office staff and me for her to bring in the receipt books and complete evaluation.
- **July/August 2015** – Hired new personnel, provided training.
- **December 2015** – Met with Superintendent, Ms. Axford, Dr. Herrin, and myself regarding the daycare program because of the article.

Theron Simmons

From: Austin Tran
Sent: Thursday, November 06, 2014 8:56 AM
To: Tina Godfrey
Subject: RE: Day Care Program

Thank you Tina ☺
See you next week!!!

From: Tina Godfrey
Sent: Thursday, November 06, 2014 8:55 AM
To: Austin Tran
Subject: Re: Day Care Program

Yes that is good thank you

Sent from my iPhone

On Nov 6, 2014, at 8:08 AM, "Austin Tran" <Austin.Tran@KeysSchools.com> wrote:

Monday is good for me. 11AM on Monday, ok?

From: Tina Godfrey
Sent: Wednesday, November 05, 2014 6:20 PM
To: Austin Tran
Subject: Re: Day Care Program

I left u a message so tomorrow it's early outs and then Friday I'm covering for the girl who does daycare in the morning and I will be with the kids all day. So I will have no way of sitting down with you for you to show me how it's done. So Monday will be a good day to come cause I'm open in the morning is that good with you?

Sent from my iPhone

On Nov 5, 2014, at 2:48 PM, "Austin Tran" <Austin.Tran@KeysSchools.com> wrote:

No problem. So, 11 AM on Friday?

From: Tina Godfrey
Sent: Wednesday, November 05, 2014 2:26 PM
To: Austin Tran
Subject: Re: Day Care Program

Can u come Friday? Cause tomorrow is early outs and I will be with kids from 11:00 to 5:30 tomorrow. So I will not have time tomorrow

Sent from my iPhone

On Nov 5, 2014, at 1:44 PM, "Austin Tran" <Austin.Tran@KeysSchools.com> wrote:



Hi Tina,

Can I come at 11 AM tomorrow?

Thank you,
Austin

From: Tina Godfrey
Sent: Tuesday, November 04, 2014 3:28 PM
To: Austin Tran
Subject: Re: Day Care Program

Yea do u think u can come by and show me how to do it the right way??
Just let me know when and what time

Sent from my iPhone

On Nov 4, 2014, at 1:08 PM, "Austin Tran"
<Austin.Tran@KeysSchools.com> wrote:

Hi Tina,

I just want to check if everything is ok with the Money
Collected Forms. Do you have any questions or
concerns? Or do you need any help? Please email or call
me or Pansy whenever you have a question or anything.

Thank you.

Austin Tran

Account Clerk of Finance
Monroe County School District
Phone: (305) 293-1400 X 53350
Fax: (305) 293-1450

Theron Simmons

From: Tina Godfrey
Sent: Friday, September 05, 2014 11:34 AM
To: Pansy Wang
Subject: RE: electronic Day Care financil records from share drive

Im not understanding how to do this?? Im sorry

-----Original Appointment-----

From: Pansy Wang
Sent: Thursday, September 04, 2014 7:57 PM
To: Tina Godfrey; Pansy Wang
Subject: electronic Day Care financil records from share drive
When: Friday, September 05, 2014 11:00 AM-11:30 AM (UTC-05:00) Eastern Time (US & Canada).
Where:

Down load all Day care documents & files.
Need to test the accessibility and security .

Pansy

Theron Simmons

From: Tina Godfrey
Sent: Friday, September 05, 2014 11:26 AM
To: Pansy Wang
Subject: RE: aftercare

Hi pansy this is tina I thought you were coming to the school at 11:00 ???

From: Pansy Wang
Sent: Thursday, September 04, 2014 2:46 PM
To: Tina Godfrey
Subject: RE: aftercare

Let's meet @11:00 am tomorrow if it is ok with you.

From: Tina Godfrey
Sent: Thursday, September 04, 2014 12:14 PM
To: Pansy Wang
Subject: RE: aftercare

Sorry Im here at the school from 11:30 to 5:30 so any time in there in fine. Tomorrow would be good if you need me to come in before 11:30 I will just let me know ok. And thank you

From: Pansy Wang
Sent: Wednesday, September 03, 2014 5:50 PM
To: Tina Godfrey
Subject: RE: aftercare

I will stop by tomorrow to assist the setting up.
Let me know when is good time.

Pansy

From: Tina Godfrey
Sent: Wednesday, September 03, 2014 1:03 PM
To: Pansy Wang
Subject: aftercare

Hi pansy its Tina from HOB again. Im emailing you because I got the files I needed to start taking doing it all on my lab top. I know you wanted me to let you know when I got the files so im emailing you to let you know I got them today. Now what is the next step?

Thank you
Tina

**Horace O'Bryant Daycare Report
Actions Taken By Finance Department**

Horace O'Bryant (HOB) School, a K-8, began its daycare program in August of 2014. Day care staff was trained on proper internal control procedures in the same month. Persons included in the training were the previous day care manager (resigned prior to the start of school), the school bookkeeper, and the school Office Manager. Training was conducted by Pansy Wang, Fiscal Services Specialist and Austin Tran, Account Clerk, from the Finance Department. Subsequent to that time, upon the hiring of the replacement Day Care Manager, Pansy Wang, conducted that training.

On December 10, 2014, Principal notified Finance Department that he thought the salary expense for October was too high. On December 12, 2014, the Finance Department requested a list of employees that were being paid by the Daycare account. The step was performed to ensure that all salaries and benefits were posted correctly to the accounting system. This step revealed that salaries and benefits were correctly posted to the accounting system. It should be noted that this work was performed the week before winter break.

Once the expenditures were confirmed as correct, the Executive Director of Finance and Performance requested Finance staff (Ms. Pansy Wang and Mr. Austin Tran) to follow up on other potential reasons why the daycare program was not self-sufficient. During the month of January, a check was performed to ensure that daycare receipts were being deposited into the correct account. No issues were noted relating to deposits being posted to the incorrect account from daycare collections. An issue with Early Learning Coalition (ELC) daycare payments for HOB was discovered and corrected in April 2015.

In January 2015, at the direction of the Executive Director of Finance, staff met with the Daycare Manager to begin the follow up process and discovered that the required Monies Collected Forms were not being used to support the deposit of moneys to the District bank account. Finance Staff was then instructed to obtain receipt books from HOB Day Care Manager to begin the reconciliation process. On January 22nd, Finance staff and the Executive Director of Finance and Performance met with the Building Principal to relay our concerns. It is important to note that, at this point, work had not been completed on the review of collections.

During the month of February, Finance staff performed a detail reconciliation of collections per receipt books and bank deposits which revealed the unaccounted for funds. Finance staff obtained six receipt books and detailed the information contained on each and every receipt to a spreadsheet that formed the basis of the determination of unaccounted collections. Subsequent to this process, Finance staff performed a high level fee audit using estimates to determine the amount of daycare revenues that could have been collected. Those preliminary reviews disclosed the following information:

- Total collections per receipt books #1 through #6 were \$20,739.01 more than the amounts deposited in the District's bank account.
- The high level fee audit using \$45 per week (there are multiple fees that can be charged) indicated that additional fees in the amount of \$6,501.51 should/could have been collected. There are a myriad of reasons for this under collection of fees. For example, the ELC only pays for days of actual attendance where the District requires fees to be paid for the week regardless of whether the child attends one day or five days during the week.



On February 25, 2015, Finance staff performed a site visit and determined the following:

- A complete lack of segregation of duties – Daycare manager was taking attendance, collecting fees, and entering attendance and payment into the student records.
- Funds were left overnight at the school (unsecured) without the required Monies Collected Form.
- No evidence that transactions on student payment registers were reconciled with deposit activities.

Modifications were made to the review documents as more information became available. Once Finance staff had substantially completed their review, the Executive Director of Finance and Performance went over the process used to create the documents and was satisfied with the result to that point.

The Executive Director then spoke with the Superintendent regarding the findings and recommended that the District contract with an auditing firm to review the Finance department's work. After consultation with the Superintendent, the Executive Director of Finance and Performance contacted, during the week of March 30th, King&Walker (the District's internal accounts auditor since 2012) to perform agreed upon procedures (AUP) related to daycare collections through March 31, 2015. The District received an engagement letter from King and Walker on April 6 that was signed the same day by the Superintendent. The engagement letter specified the AUP and the quoted cost of \$7,000 inclusive of travel. Audit fieldwork began on April 29, 2015. A draft report sent to District on May 18th with a final report being sent on May 26th. Auditing standards require that the report be dated on the last day of fieldwork which was May 10th. The report confirmed the findings of Finance staff with the exception of the ELC issue which was later found to be an incorrect assumption made by the auditors.

The Superintendent and Executive Director of Finance and Performance met with the Assistant State Attorney Mark Wilson and Chief Investigator Chris Weber on December xx, 2015. At that time the District turned over all work performed by the District to date on a flash drive.

Over the Winter Break, the Superintendent directed the Executive Director of Finance and Performance to have District personnel perform a complete review of HOB's 2014-15 daycare records. A complete fee audit was performed after student payment registers were reconstructed using the following available documentation. Staff used the registration/enrollment forms, sign in/sign out sheets, receipt books and monies collected forms where available for the reconstruction of records. The results indicate \$32,042.77 of revenues that the day care program was entitled to that were not accounted for. Of this amount, \$21,731.51 comes from differences between receipts written and deposits made to the District's bank account. This is the amount determined to be stolen. The other differences come from fees waived but not documented as such, uncollected fees after receipt of ELC reimbursement, among other things.

CHANGES MADE FOR THE 2015-16 FISCAL YEAR

The District procured web based software - Online School Care (OSC) to manage day care information from enrollment to attendance including sign in/sign out. The software also posts fees to student accounts and provides a mechanism to receive payments online that was introduced in January of 2016. The old system was a district-created Excel spreadsheet requiring a lot of manual entry. This software gives the District Finance Office the ability to assist in the management of the process. Again, it should be noted that the Finance Department is not resourced to provide significant help to schools with day care operations. Updated procedures have been drafted and all daycare staff including Principals have

been trained on the updated procedures and on the new software. Finance staff is also sending out monthly fraud alerts (items to look for) starting in January of 2016. In addition, the Finance department now has access to ELC portal by school in order to provide additional support as requested.

LESSONS LEARNED

The Board should be informed Board on a timely basis. The Finance department is extending oversight on day care operations to ensure that procedures included in the updated manual above are properly implemented. It should be noted that HOB represented a complete failure of established internal control procedures. Finance staff is reinforcing procedures with school bookkeepers that collections should not be accepted without a properly completed monies collected form along with copies of receipts that document those collections. There should be NO EXCEPTIONS to this procedure. Internal control procedures are put in place for the employees' protection. Any concerns relating to daycare program should be shared with the building principal first and then the Finance Department.

Foreword: HOB Daycare program was implemented in August, 2015 with average of 62 students attend the program.

December, 2014

- 1) 12/10/2014 (email attached): After reviewing daycare monthly P&L report, the Principal expressed concerns over the daycare profit and loss financial report.
- 2) 12/11/2014 (email attached): Assistant principal of HOB is requesting to spend daycare fund not included in the budget proposal from HOB daycare budgets.
- 3) Finance staff met with HOB daycare manager for following up.

January, 2015

- 1) Finance staff found Money Collected Form was not used to document deposits from the collections.
- 2) Finance staff request receipt books from HOB daycare manager for reconciliation of bank activities.

February, 2015

Finance staffs continue the reconciliation process and found disparity of the following:

- Total collections from Aug. 18, 2014 to Jan. 9, 2015 (per receipt book#1 through book #4) is \$42,888.39
Bank deposit transactions from Aug. 18, 2014 to Jan. 31, 2015 per bank statement is \$28,806.25
Discrepancy of \$14,082.14 is pending for further reconciliation from student payment register and daily attendance.
- Estimated total daycare revenue(attendance from Aug, 2014 to Jan, 2015 times \$45/weekly payment) is \$57,645
Total of payment \$39,069.84 and outstanding \$12,620.51 entries from Student Payment Register is \$51,690.35
Discrepancy of \$5,954.65 is pending for further reconcilment between attendance and register..

February 25, 2015 HOB site visit

Time: Feb. 25, 10:00 am to 12:00 pm

Place: The Principal Office and Bookkeeper Office at the later part of visit

Attendance: Principal (Mike Henriquez), Daycare manager (Tina Godfrey), Office manager (Zulema Pradas-Bergnes), Bookkeeper (Patricia Barber).

Issue 1:

Segregation of duty - Daycare manager is currently taking attendances, collecting fees and entering both attendance and payment into student records.

Issue 2:

Funds left at school overnight - Daycare collections were placed in the bookkeeper's office (drawer) at night by daycare manager without Money Collect Form to duly certify collections being deposited.

Issue 3:

Negligence of reconciliation – Sample transactions from Student payment registers were reviewed, however, there is no evidence that the entries being reconciled with deposit activities.

Note A: Total 30 transactions from internal account were reviewed (5 deposit records per month from Aug, 2014 to Jan. 2015), and all were reconciled with bank statement and supported with Money Collect Forms. The review result rules out the possibility of \$14,082.14 un-reconciled amount being deposited to school internal account.

It is also noted, the money collect forms are not pre-numbered, and also advise the bookkeeper to purchase pre-numbered money collect forms. And list student name on both check and cash receipt.

Note B: Met with the principal to discuss the daycare deficit from the monthly daycare report, the daycare manager was called in to the principal office to provide information of monthly average attendances. It is noted that when the principal is questioning a particular month receipts vs. the attendance of the month, the daycare manager was visibly upset and state the discrepancy was the outstanding reimbursement from ELC (Early Learning Coalition) subsidized student. Principal contacted ELC manager and was informed the reimbursement information will be provided.

Note C: During the latter part of the meeting, the principal invited both office manager & bookkeeper in the meeting and implemented the payment policy. Daycare parent will pay the fee to school front office personnel (bookkeeper primary and office manager as back up). The purpose of the action is to address below issue:

- Overburden of daycare manager who is currently recording daycare financial activities, collecting payment from parent, taking attendance & overseeing /monitoring the student activities.
- Deficiency in accountability, segregation of responsibility and internal control.

Questions from Mr. Weber:

You said that you conducted training at the school, and again with Tina on her own.

- Who was there for that training?
1st training in August, 2014 (roughly one or couple days before the school start in SY2014-2015): Daycare manager (Not available), School Bookkeeper (Patricia Barber), School Office Manager (Zulema Pradas-Bergnes), Finance team (Pansy Wang, Austin Tran).
2nd training in August, 2014 (when new daycare manager was hired): Daycare manager (Tina Godfrey), Finance team (Pansy Wang).
- Who called for training?
Called by School Principal (Mike Henriquez) and arrange by School Office Manager (Zulema Pradas-Bergnes).
- Were they invited via email phone?
Training arrangement was made by Office Manager (Zulema Pradas-Bergnes). The initial request was made over the phone.
- Was the monies received form included in that training?
Yes.
- Do you know if trying logs are maintained for these sessions?
No.
- What other income sources uses the monies received form?
School Internal Account (Student Activity Funds).
- Is that form used across the board for all cash/chk income?
Yes.

You said that the money collected form was supposed to be done on a computer for this program.

- Who was trained in its use?
Money collector and treasure.
- Was this new?
No.
- Was it ever used?
The digital version of Money Collected was used to document collections from 8/18/2014 to 9/2/2014.
- Could these have been maintained and never accessed for review?
The collector is required to enter the information on-line and print it out, sign, attaches with payment when transferring payment to the treasure for deposit process (the treasure is to reconcile the payment received from the collector and Money Collected Form, sign if reconciled and proceed with deposit process.).

- Was its use abandoned at some point? If so when?
Yes, from Sep. 2014 to Feb. 2015.

The Shortfall was noticed in November sometime. And the report was generated in January. The money collect form was used little if at all up until March.

- Why do I only see one money collected form in February?
The school start to use money collected form on Feb. 26, 2015 for documenting transferring of custody for daycare payments.
- Why if the report was generated and this seemed to be the main control that was lacking, why was it not used earlier?
Do not know why the collector is not using money collected form.
- Who said, Use this form?
Money collected form was part of district daycare program procedures.
- And when was it said and how was the direction received?
The form was established on school share drive and instruction given during both training sessions.

Theron Simmons

From: Pansy Wang <Pansy.Wang@KeysSchools.com>
Sent: Tuesday, February 02, 2016 2:23 PM
To: Theron Simmons
Subject: RE: HOB Daycare Review
Attachments: HOB Daycare audit - Revised 1-19-2016.pdf

Please see below responses along with the attached statement.
I am available Thursday & Friday between 8-5 pm.

Pansy Wang
Fiscal Specialist
Monroe County School District, Finance Department
Tel: (305) 293-1400 ext. 53383
Fax: (305) 293-1450

From: simmonst
Sent: Thursday, January 28, 2016 3:50 PM
To: DirkSmits; Mark Porter
Subject: HOB Daycare Review

Everyone,

As part of finalizing our verification of the investigation into the HOB daycare account, we'll be conducting interviews with the people receiving this email. With the exception of the Superintendent, we would request that everyone receiving this email provide a summary to streamline the interviews that will be conducted next week.

The summary should include at least the following:

1. The first time you worked with the HOB daycare program.
[Pansy Wang] Train bookkeeping process in Aug, 2014
2. Your involvement, if any, in the handling of the day care account monies.
[Pansy Wang] NO.
3. Your ability to access the funds.
[Pansy Wang] NO.
4. The first time you learned of a problem with the day care account in terms of potentially missing funds.
[Pansy Wang] Late Jan. or Early Feb, 2015
5. Who you spoke or otherwise communicated with about the potential problem.
[Pansy Wang] Mr. James Drake & Mrs. Candace Kerns
6. A timeline of events relating to your involvement in the program.
[Pansy Wang] Late August, 2014 : Train Daycare Manager (former), Office Manager, School Bookkeeper for Daycare bookkeeping process
Late August, 2014: Train Daycare Manager (replacement: Tina Godfrey)
September, 2014 to Oct, 2014: follow up with the training
December, 2014: Contacted by the Principal regarding Daycare funding and financial status

*January, 2015: Contacted by the principal regarding Daycare funding and financial status
Late January, 2015 or early Feb. 2015: Discover discrepancy between Receipts issued to daycare
payment and cash in bank.*

*February 25, 2015: Meeting with the Principal, Daycare Manager, Office manager,
Bookkeeper. Perform sample review for school internal account per directed by Mr. James Drake*

Please do not discuss the above with co-workers or anyone else until after we have completed the review.

Sincerely,

Theron Simmons, Esq.

Attorney

Vernis & Bowling Of The Florida Keys, P.A.

81990 Overseas Highway, 3rd Floor

Islamorada, FL 33036

Tel: (305) 664-4675

Fax: (305) 664-5414

tsimmons@florida-law.com

[Click Here for my contact info](#)

Florida has a very broad Public Records Law. Email addresses and virtually all written communications to or from School District Personnel are public records available to the public and media upon request. E-mail sent or received on the School District system will be considered public and will only be withheld from disclosure if deemed exempt from disclosure or confidential pursuant to applicable state and federal law.

Attachment 2

H.O.B. Daycare Report

MCSD Finance Department

February, 2016

**Horace O'Bryant Daycare Report
Actions Taken By Finance Department**

Horace O'Bryant (HOB) School, a K-8, began its daycare program in August of 2014. Day care staff was trained on proper internal control procedures in the same month. Persons included in the training were the previous day care manager (resigned prior to the start of school), the school bookkeeper, and the School Office Manager. Training was conducted by Pansy Wang, Fiscal Services Specialist and Austin Tran, Account Clerk, from the Finance Department. Subsequent to that time, upon the hiring of the replacement Day Care Manager, Pansy Wang, conducted that training as well. In October, 2014, additional support was offered and provided to the Day Care Manager.

In January 2015, at the direction of the Executive Director of Finance, staff met with the Daycare Manager to begin the follow up process and discovered that the required Monies Collected Forms were not being used to support the deposit of moneys to the District bank account. Finance Staff was then instructed to obtain receipt books from HOB Day Care Manager to begin the reconciliation process. On January 22nd, Finance staff and the Executive Director of Finance and Performance met with the Building Principal to communicate our concerns. It is important to note that, at this point, work had not been completed with regard to review of the fee collections.

During the month of February, Finance staff performed a detailed reconciliation of collections per receipt books and bank deposits which revealed unaccounted for funds. Finance staff obtained six receipt books and detailed the information contained on each and every receipt to a spreadsheet that formed the basis of the determination of unaccounted collections. Subsequent to this process, Finance staff performed a high level fee audit using estimates to determine the amount of daycare revenues that could have been collected. Those preliminary reviews disclosed the following information:

- Total collections per receipt books #1 through #6 were \$20,626.95 more than the amounts deposited in the District's bank account.
- The high level fee audit using \$45 per week (there are multiple fees that can be charged) indicated that additional fees in the amount of \$6,501.51 should/could have been collected. There are a myriad of reasons for this under collection of fees (e.g. discrepancy in ELC funds received due to actual student attendance, under collection of fees for delinquent accounts).

Over the Winter Break – December 2015, the Superintendent directed the Executive Director of Finance and Performance to have District personnel perform a complete review of HOB's 2014-15 daycare fee records. A complete fee audit was performed after student payment registers were reconstructed using the following available documentation; registration/enrollment forms, sign in/sign out sheets, receipt books and monies collected forms (where available). The results indicate \$32,042.77 of revenues that the day care program was entitled to collect that were not accounted for. Of this amount, \$21,731.51 comes from differences between receipts written and deposits made to the District's bank account. This is the amount that has been identified as the short-fall in the HOB daycare fees account. The remaining \$10,311.26 is attributable to the aforementioned under collection factors.

Attachment 1 – Analysis of Complete Fee Audit Results – HOB School – Fiscal Year 2014/15

- A summary and monthly breakdown of Actions Taken by Finance Department

Attachment 2 – Summary of Fee Audit Results – HOB School – Fiscal Year 2014/15

- Note: numbers in first column correspond to months listed in Attachment 1.

Monroe County Schools
Analysis of Complete Fee Audit Results - HOB School
Fiscal Year 2014-15

Attachment 1

Anticipated Daycare Fee Collections per Complete Fee Audit	109,265.00	
Received from the Early Learning Coalition (ELC)	(24,436.09)	
Cash Deposited in Bank	<u>(52,786.14)</u>	
Difference between Anticipated Collections and Funds Deposited	<u>32,042.77</u>	
Purported Collections as evidenced by Cash Receipts and Monies Collected Forms		74,517.65
Collections deposited in District Bank Account		<u>(52,786.14)</u>
Collections unaccounted for		<u>21,731.51</u>
Anticipated Daycare Fee Collections per Complete Fee Audit	109,265.00	
Received from the Early Learning Coalition (ELC)	(24,436.09)	
Purported Collections as evidenced by Cash Receipts and Monies Collected Forms	<u>(74,517.65)</u>	
Difference between Anticipated Collections and Purported Collections {1}	<u>10,311.26</u>	

{1} - This Difference is the result of uncollected fees due to no balance billing of ELC clients, no collection of delinquent fees, etc.

The analysis below shows the differences in Purported collection to bank deposits:

1 January 2015	(5,767.30)	(5,767.30)
2 February 2015	(800.96)	
3 March 2015	427.40	
4 April 2015	(526.00)	
5 May 2015	(205.00)	
6 June 2015	0.00	
8 August 2014	(1,864.90)	(1,864.90)
9 September 2014	(3,306.20)	(3,306.20)
10 October 2014	(3,469.71)	(3,469.71)
11 November 2014	(2,265.80)	(2,265.80)
12 December 2014	<u>(3,953.04)</u>	<u>(3,953.04)</u>
	<u>(21,731.51)</u>	<u>(20,626.95)</u>

As you can see from the analysis above, 95% of the unaccounted collections occurred in the months August 2014 through January 2015. Once the Finance Department began its review in February of 2015, the issue significantly subsided.

Monroe County Schools

Summary of Fee Audit Results - HOB

Fiscal Year 2014-15

Attachment 2

	Sum of Daycare Fee	Sum of ELC Reimbursement	Sum of Parent Fees per Receipt Book#1-7	Sum of Parent Fees per MC	Sum of Parent Fees Booked (Cash in Bank)	Sum of Cash In Bank & ELC - Daycare Fee	Sum of Cash In Bank & ELC - Receipts & MC	Balance on Student Account
1	10,720.00	412.25	8,179.21		2,411.91	(7,895.84)	(5,767.30)	(2,128.54)
2	11,350.00	4,230.97	8,263.70		7,462.74	343.71	(800.96)	1,144.67
3	10,785.00	2,215.10	4,726.85		5,154.25	(3,415.65)	427.40	(3,843.05)
4	11,230.00	2,983.65	526.00	4,823.85	4,823.85	(3,422.50)	(526.00)	(2,896.50)
5	10,740.00	2,810.85	180.00	4,330.65	4,305.65	(3,623.50)	(205.00)	(3,418.50)
6	2,555.00	2,375.25		2,233.40	2,233.40	2,053.65	0.00	2,053.65
8	6,335.00	1,453.45	5,163.70		3,298.80	(1,582.75)	(1,864.90)	282.15
9	15,195.00	2,995.64	11,498.95		8,192.75	(4,006.61)	(3,306.20)	(700.41)
10	12,680.00	2,235.79	10,268.85		6,799.14	(3,645.07)	(3,469.71)	(175.36)
11	9,080.00	1,375.94	6,617.60		4,351.80	(3,352.26)	(2,265.80)	(1,086.46)
12	8,595.00	1,347.20	7,704.89		3,751.85	(3,495.95)	(3,953.04)	457.09
(blank)						0.00	0.00	0.00
Grand Total	109,265.00	24,436.09	63,129.75	11,387.90	52,786.14	(32,042.77)	(21,731.51)	(10,311.26)

Attachment 3

Independent Accountants' Report on Applying Agreed-Upon Procedures – King and Walker, CPA

May 10, 2015

**MONROE COUNTY
DISTRICT SCHOOLS**
**Independent Accountants' Report on
Applying Agreed-Upon Procedures**

King & Walker, CPAs, PL

Certified Public Accountants

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KING & WALKER

CERTIFIED PUBLIC ACCOUNTANTS

Members:
Florida Institute of CPAs
American Institute of CPAs
Government Audit Quality Center

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Tampa, FL 33606
office (813) 892-4274 fax (813) 253-0951
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Independent Accountants' Report on Applying Agreed-Upon Procedures

To the School District of Monroe County:

We have performed the procedures enumerated below, which were agreed to by the School District of Monroe County ("District"), solely to assist you in obtaining assurance of the adequacy of the internal control structure and compliance with District policy and procedures for the District's daycare program operated at Horace O'Bryant School for the period July 1, 2014 to March 31, 2015. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. We obtained and verified the accuracy of the information on the schedule of receipts and deposits prepared by the District by performing the following procedures:
 - a. Verified receipts issued by obtaining the daycare receipt books and comparing the receipts issued by number, customer, date and amount to the District's schedule of receipts and making note of type of payment.
 - b. Verified the amounts deposited to the School's District bank account by tracing the deposit amount listed on the schedule of receipts to the validated deposit slip and to the School's District bank account.
 - c. Verified the total amount of receipts and deposits made by totaling all receipts by type of payment and totaling all deposits made and compared to the District's schedule of receipts. As indicated by our review and the District's schedule of receipts, the total amount of collections per daycare receipts was \$62,298 as compared to the total deposits of \$41,559. Thusly, the total bank deposits were shown to be \$20,739 less than total documented receipts for the period tested
 - d. In order to verify the collection of fees were properly documented, we conducted corroborative inquiry of management and staff involved with the daycare program to determine that District policies were being followed and that collection of fees were being properly documented. The results of our interview with the School's Daycare Manager revealed that, according to her, for a vast majority of receipts written, the cash receipts were written for more than the actual cash collected. She states that the amount written on these cash receipts were for the weekly standard charge and not the actual money received. Based on the records reviewed and inquiry, we determined that the collection of fees was not properly documented.

- e. We selected a sample attendance records to determine that the student was in attendance for the period covered by the daycare program's receipts by tracing that student to the sign in/out sheet maintained by the daycare manager.
2. Internal controls were deficient in the collection and deposit of daycare fees with regard to the segregation of functions among employees as follows:
 - The District's policies and procedures require that signed transfer documents are used to evidence the transfer of cash. The transfer of all funds to the bookkeeper is documented by the preparation of a Report of Monies Collected. This should involve the counting of cash collected by two individuals and the signing of the applicable reports to verify the agreement of the amount being receipted. Our review disclosed that Monies Collected Forms were not being completed, resulting in a lack of evidence supporting cash receipts being verified by two individuals. The Daycare Manager placed collections in a bank bag in the School bookkeeper's locked drawer each week. The bookkeeper prepared the deposit slip, made the deposit, then returned the validated deposit slip to the Daycare Manager. Beginning in March 2015, the Daycare Manager and Bookkeeper began properly documenting the transfer of cash collections by preparing Monies Collected Forms for all amounts being receipted.
 - The District's policies and procedures require daily collections by the Daycare Manager to be remitted to the bookkeeper at the end of each business day and deposits to be made daily. Our review disclosed that the collections by the Daycare Manager were not remitted to the School's bookkeeper at the end of each business day, resulting in deposits being made once per week and not on a daily basis.
 - The District's policies and procedures require parent/student receipts issued by the Daycare Manager to be complete and include all pertinent information to document the receipt of payment. This includes documenting the parent/student name, date of receipt, amount, and form of payment (i.e. cash, check or money order). Our review disclosed that the Daycare Manager receipts did not include the date of collection, resulting in the receipts not being complete and properly documented. Beginning in March 2015, the Daycare Manager began properly documenting the receipt of payments by including the date of collection on the Daycare Manager receipts.
 - The District's daycare program at Horace O'Bryant participates in the Early Learning Coalition ("ELC") program. The ELC program helps provide opportunities to children whose parents are economically disadvantaged; children who have been determined to be at risk of abuse or neglect; and children with disabilities. The ELC provides supplemental payments to the District's daycare program, to help parents provide daycare for their children. The Daycare program bills the ELC for the actual day of attendance of each qualifying child. Our review disclosed that billings for the ELC were not being processed in a timely manner. As of the date of our visit, the billings were approximately six months in arrears.

We discussed this with District Finance personnel and they suggested that these billings once processed could account for a majority of the \$20,739 difference in receipts and collections mentioned above. Based on this discussion, the District Finance personnel is conducting an analysis of fees due from the ELC program.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the compliance with the terms of the respective daycare program operated at Horace O'Bryant School of the School District of Monroe County. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the School District of Monroe County, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

King & Walker, CPAs

May 10, 2015
Tampa, Florida

Attachment 4

Monroe County School District Finance Department Policies and Procedures - Daycare

Revised on 12/21/2011

Daycare Program

Procedures

Revised on 12-21-2011

Objective: The Monroe County School District Daycare Program is a school based management program that provides quality care to students before and after the school day.

- All students participating in the daycare program are required to complete the Parent/Guardian Agreement (Attachment A) and Registration Form (Attachment B) prior to enrollment.
- All fees must be paid in advance or by Monday of the following week. Exceptions can be authorized only by the school principal. If fees are to be adjusted or waved due to circumstance, a Request for Daycare Fee Adjustment Form (Attachment C) must be completed and approved by the Principal, the Superintendent and The School Board.
- Evidence of students checking in and out of the program must be maintained on the Parent Sign In and Out Form (Attachment D) and kept at the program site; attendance must be taken before the end of the program activity using the Attendance Form (Attachment E).
- Segregation of the financial responsibility must be established for collection/deposit of funds and the record keeping of daycare funds.
- Receipt of the payment (Check and Cash) must be issued at the time the payment is made. Money Collected Forms (Attachment F) must be completed and reconciled for the collection prior to deposit into the bank. Copies of the completed Money Collected Forms should be forwarded to the party who is responsible for daycare record keeping. See exhibition for the form.
- A Student Payment Register (Attachment G) for each student must be established and maintained in a timely manner for the fees due and the fees collected.
- The Refund Form (Attachment H) must be completed with a copy of the receipt and the money collect form as proof of payment prior to submitting the refund request.
- Returned checks or payment delay must be followed up in a timely manner. See sample of the five payment Collection Letters (Attachments I – M).

2011-2012
MONROE COUNTY SCHOOL DISTRICT
PARENT/GUARDIAN AGREEMENT

The Monroe County School District is conducting after-school daycare programs. The daycare will be held at selected schools. Please read and sign the following agreement. Failure to do so is cause for exclusion from the program.

Fee Structure:

ALL FEES MUST BE MADE IN ADVANCE OR BY MONDAY OF EACH WEEK. THERE WILL BE A \$20.00 FEE CHARGED FOR EACH CHECK RETURNED FROM THE BANK.

Paid Pre-K:

3-Hour Program - \$45.00 per week
7-Hour Program - \$85.00 per week

Faculty Day Care:

Birth to 1 Year - \$575 per month for 10 months
1 Year 1 Day to 3 Years - \$525 per month for 10 months
3 Years 1 Day Inclusion - \$425 per month for 10 months

Regular School Days:

(These rates are for 1-5 days a week)
First Child - \$45.00 per week
Additional Child - \$35.00 per week
Wesley House Subsidy will be accepted
\$20.00 employee rate (Pick-up by 5:30 PM)

Professional Days: *

\$20.00 per day non-faculty (Pick-up by 5:30 PM)
\$17.00 per day employee rate (Pick-up by 5:30 PM)

Early Release Days:

\$10.00 per day

Family rate: Two or more children in the same family apply for a family rate: \$45.00 per week for the first child and \$35.00 per week for each additional child.

*Contact your daycare director for care on professional days, winter break, spring break and summer break. Daycare will be provided on these days at selected sites.

Daycare will be opened during early dismissal days for Parent/Teacher Conferences.

Late Pick-up (After 5:30 PM):

There will be a \$1.00 fee assessed for EACH minute for EACH child. Example: One child picked up 10 minutes late will be a fee of \$10.00, 40 minutes late fee will be \$40.00.

Cancellation of Daycare Services Due to Severe Weather Alert:

In the event that a severe weather alert is issued for the community Daycare will be canceled. You MUST be responsible for your child at that time. Immediate pick up is mandatory.

Authorization to pick up child:

The staff will not release a child to anyone not authorized to pick up the child. If anyone other than persons listed on the daycare registration form is to pick up your child you must notify the office and/or daycare staff in writing. The parent/guardian must sign notification. Children will NOT be allowed to walk home from daycare without prior written notice by parent/guardian.

Dietary/Prescriptive Medical Treatment:

If your child requires special dietary or prescriptive medical treatment please specify on the registration form. Daycare staff is not allowed to administer medications (prescription or otherwise) If your child is enrolled at Plantation Key School arrangements must be made with the Daycare Director.

Injuries during daycare:

If your child is injured, the daycare staff will take whatever steps necessary to obtain emergency medical care, if warranted. Parents must insure that the emergency information is current and complete on the registration forms, as the front office closes at 4:00 PM.

The following procedure during an emergency may include but is not limited to the following:

1. Attempt to contact the parent/guardian.
2. Attempt to contact the child's doctor.
3. Attempt to contact you through any person(s) listed on the daycare registration form you have completed.
4. If we cannot contact you or your child's doctor we will do any or both of the following:
 - a. Call an ambulance.
 - b. Have the child taken to emergency at the hospital in the company of a staff member.

Important Information:

1. Please make sure your child knows they are to attend daycare.
2. Your child understands the importance of reporting immediately to daycare after class dismisses.
3. Make sure your child knows who will be picking him/her up or where they are to go, if walking.
4. If your child regularly attends daycare, please notify the staff in writing if the child is not attending daycare.
5. If child is attending daycare for the first time, be sure to notify the daycare staff or their teacher. You must complete a registration form prior to admittance to the daycare program.

Requirements for Attendance:

1. Children must be enrolled in a Monroe County District Public School.
2. Children must be self sufficient (i.e. able to feed oneself, toilet trained, and take care of personal needs).
3. Children who exhibit behavior that becomes a threat to him/herself, others, or school property will be excluded from the program.
4. If your child requires medical treatment, hospital care or physician services during the day, the expense will be paid by you.
5. Children who are disruptive, do not follow the rules, or the directions of the daycare person will be excluded from the daycare program.
6. The program is not responsible for lost or misplaced items. We encourage you to label everything your child brings to daycare.
7. Payment will be due on Monday for the week that your child will be staying. If payment is made on Monday, your child will not be allowed to attend the daycare program on Tuesday; it will be your responsibility to pick up your child at dismissal time. Students are not allowed to wait on school grounds five minutes after dismissal unless there is a prearranged activity supervised by school personnel.
8. All daycare payments are the responsibility of the custodial parent/guardian regardless of a reimbursement program for which you might qualify.
9. Payment is to be paid to daycare director / manager ONLY. Money should not be sent to school with children.

Signature on registration form is required:

I understand that my child will be enrolled in the Monroe County School District Daycare Program. I agree to abide by all regulations and conditions listed in the Parent Agreement. I accept all risks incidental to daycare activities and do hereby release the school from all liability deriving from pursuits of said activities by my child/children.

Parent/Guardian Signature

Date

MONROE COUNTY SCHOOL DISTRICT
2011-2012 DAYCARE REGISTRATION FORM
SCHOOL: _____

Child's Name _____
(Last) (First) (Middle) (Alias)
Date of Birth _____ Grade _____ Teacher _____
Address _____ Phone # _____ Alt. # _____

Parent / Guardian Information:

Mother _____ Home # _____ Alt. # _____
Place of Work _____ Work Phone # _____
Father _____ Home # _____ Alt. # _____
Place of Work _____ Work Phone # _____
Child's Physician _____ Phone # _____
Physicians Address _____

In Case of Emergency:

Please list a relative or neighbor who can be contacted, if for some reason the parents or guardians cannot be reached.

(Name) (Relationship) (Phone #)

Name of person(s) authorized to pick up child/children:

(Name) (Relationship) (Phone #)

(Name) (Relationship) (Phone #)

(Name) (Relationship) (Phone #)

Days attending: Please check days and time of pick-up (**STUDENTS MUST BE PICKED UP BY 5:30 PM**)

Mon. _____ Tues. _____ Wed. _____ Thurs. _____ Fri. _____

This signature indicates that I have read all regulations and conditions on previous pages and I will comply.

Parent/Guardian Signature

Date

Monroe County School District
REQUEST FOR DAYCARE FEE ADJUSTMENT
School Year _____

School
Name _____

Child's
Name _____

Parent's
Name _____

District Employee ☐ Yes ☐ No

Amount of Adjustment
Requested _____

Period for
Adjustment _____

Reason for
Adjustment _____

Signature of Principal

Date

Superintendent's Comments:

☐ Request granted

☐ Request denied

Signature of Superintendent

Date

DAY CARE DAILY SIGN IN & OUT

School: _____

Student Name: _____

Month: _____

DATE	Sign In	Time		Parent Sign Out	Time
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					

CENTER:

1 of 1

DMC- [REDACTED]

Date: _____

(Source of Collection)

SOURCE

CHECK NAME/STUDENT NAME	CHECK # /CASH	RECEIPT NUMBER	AMOUNT
Total			\$.

I hereby certify that the above funds are received by me for deposit during the period from

Date	From		To	
Fund Collected By			Date	
Fund Deposited By			Date	

Monroe County School District
Finance Department Policies and Procedures-Daycare

Appendix C - Attachment G
Student Payment Register

Day Care Student Payment Register
For School Year 2011-2012

School:		Student Name:		Grade:	Rate:	45	BALANCE DUE (CREDIT) BALANCE:		Days	RECEIPT	MC
2011-2012	2012	BAL BROUGHT	Current Month	TOTAL	DATE	AMOUNT	BALANCE DUE	Days	RECEIPT	MC	
2011-2012	2012	FORWARD	Fee Due	2012	PAID	PAID	(CREDIT) BALANCE:	Assessment	W-2011-2012	NUMBER	
July	4										
	11										
	18										
	25										
August	1										
	8										
	15										
	22										
	29										
September	5										
	12										
	19										
	26										
October	3										
	10										
	17										
	24										
	31										
November	7										
	14										
	21										
	28										
December	4										
	11										
	18										
	25										
January	1										
	8										
	15										
	22										
	29										
February	5										
	12										
	19										
	26										
March	3										
	10										
	17										
	24										
April	1										
	8										
	15										
	22										
	29										
May	6										
	13										
	20										
	27										
June	3										
	10										
	17										
	24										
Total											
Total Payment from Aug-Dec, 10		Purpose		For Filing Income Tax		5.00					
Total Payment from Jan-June, 11		Purpose		For Filing Income Tax		-					

**THE SCHOOL BOARD OF MONROE COUNTY, FLORIDA
REFUND FORM**

SCHOOL: _____

DATE: _____

STUDENT'S NAME: _____

PARENT'S NAME: _____

ADDRESS: _____

REASON FOR REFUND: _____

AMOUNT DUE: _____

CIRCLE ONE: (A) MAIL REFUND CHECK TO ADDRESS LISTED ABOVE

(B) SEND REFUND CHECK HOME WITH STUDENT

(C) I WILL PICK UP REFUND CHECK AT SCHOOL

I certify that the information listed above is correct to the best of my knowledge
and the total shown is due and payable to me.

PARENT SIGNATURE: _____

DAYCARE DIRECTOR'S

APPROVAL: _____

BOOKKEEPER'S

APPROVAL: _____

SAMPLE LETTER

Letter sent weekly when daycare balance has not been paid.

STUDENT IS NO LONGER ATTENDING.

To The Parents/Guardians of: Delinquent. Pam

Daycare Supervisor: W/H

Date:

To The Parents/Guardians of: _____

Your daycare account shows a past due balance of \$_____ at of the close of business on Wednesday _____. Please note that the daycare agreement, which you signed, stated that daycare fees were due on the Monday of the week your child attended.

Please remit a money order or cash to bring your account current. If you are unable to pay the amount in full, please contact the office at _____ so that a payment plan can be worked out. Phone #

Thank you for your attention to this matter.

Daycare Bookkeeper

P.S. Per the district office, report cards maybe held until the account is brought up-to-date.

SAMPLE LETTER

*Letter sent on Thursdays when fees for the week
have not been received.*

To the Parents/Guardians of:

Daycare Supervisor: W/H

Date:

To The Parents/Guardians of: _____

A friendly reminder that your child's daycare fees for this week have not been paid. If payment is not received today by the close of daycare, your child may not attend until it is paid in full. Please note that this was clearly stated on the Monroe County School District Daycare Policy and is in accordance with the Fee Structure and the Requirements for Attendance section, item 7 on the Monroe County School District Parent/Guardian Agreement Form, which you signed.

If you feel that you have received this notice in error, please feel free to contact the office at _____. Thank you for your attention to this matter.

Phone #

Daycare Bookkeeper

SAMPLE LETTER

Letter sent on Mondays when daycare fees are 1 week past due.

To The Parents/Guardians of: Delinquent. Pam

Daycare Supervisor: W/H

Date:

To The Parents/Guardians of: _____

Your daycare account shows a past due balance of \$_____ as of the close of business on Friday, _____. Fees are due on the Monday of the week that the student will attend. Therefore, **this week's fees are also due.**

Please be advised that this account must be brought current by the close of business on Tuesday, _____ or your child may not attend. This is a Monroe County School District Policy, which we must adhere to and is in accordance with the Fee Structure and the Requirements for attendance section, item 7, on the Monroe County School District Parent/Guardian Agreement form, which you signed. If you feel that you have received this notice in error or you do not agree with the amount, please feel free to contact the office at _____.

Phone #

Thank you for your attention to this matter.

	Past Due Balance	\$
	Est. Fees Due	\$
Daycare Bookkeeper	Total Due	\$

SAMPLE LETTER

Letter sent when daycare account is more than 2 weeks past due.

To The Parents/Guardians of: Delinquent. Pam

Daycare Supervisor: W/H

Date:

To The Parents/Guardians of: _____

Your daycare account is now several weeks past due. According to our records, your daycare account shows a past due balance of \$ _____ as of the close of business on Thursday, _____. As stated in the letters that were previously sent to you, **your child/children may not attend until these fees are paid in full.** Please remember that fees are due each Monday, and if not paid by the end of the week, continued attendance is prohibited. This is a Monroe County School District Policy that we must enforce. If you feel that you have received this notice in error or you do not agree with the amount, please feel free to contact the office at _____.

Phone #

Thank you for your attention to this matter.

Daycare Bookkeeper

SAMPLE LETTER

Letter sent when payment has been received, but there is still a balance due.

To The Parents of: Delinquent. Pam

Daycare Supervisor: W/H

Date:

To The Parents/Guardians of: Delinquent. Pam

We want to thank you for your recent payment. However, the payment received only covered the past due balance or a portion of the past due balance, and this weeks' fees or a portion of this weeks fees are still due. The amount due on your account is \$_____.

Please remember that fees are due on the first day of the week your child attends and must be received by the last day of the week in order for your child to attend the following week. Also, if your child only attends part-time, please remember that per Monroe County School District Daycare Policy that any attendance over two days during the week must pay the weekly rate.

If you feel that you have received this notice in error or you do not agree with the amount, please feel free to contact the office at _____.

Phone #

Thank you for your attention to this matter.

Daycare Bookkeeper