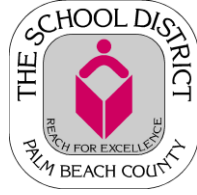


**Special Review of**  
**The Band Program at H.L. Watkins Middle School**  
**September 15, 2023**

**Report #2023-11**



## **MISSION STATEMENT**

The mission of the School District of Palm Beach County is to educate, affirm, and inspire each student in an equity-embedded school system.

Michael J. Burke  
Superintendent of Schools

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Kathryn Koerner, Principal Representative  
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**Special Review of  
The Band Program at H.L. Watkins Middle School  
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**Special Review of**  
**The Band Program at H.L. Watkins Middle School**  
**EXECUTIVE SUMMARY**

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Pursuant to the *Office of Inspector General's (OIG) 2022-2023 Work Plan*, and in response to the request from the school's Principal, we have conducted a Special Review of the Band Program at H.L. Watkins Middle School. The primary objectives of this special review were to determine (1) if all the monies received were properly accounted for; and (2) the extent of compliance with District procedures for money collection, disbursements, fundraising, and field trips.

On January 24, 2023, the school's Principal informed the OIG of potential noncompliances by the band director related to fundraising and money collection procedures. Band is offered for credit as an elective class. As of May 1, 2023, a total of 79 students were enrolled in band classes. Also, an afterschool club, Auxiliary Drill/Flag/Baton Team (Auxiliary Team) consisting of 17 students performed with the band at various events. This special review produced the following major conclusions:

**1. The Band Director Circumvented District's Purchasing Rules**

Principal's Concerns. The Principal expressed concerns that the band director:

- (a) Conducted fundraising activities without prior approval from the Principal.
- (b) Failed to put money collections into the drop-safe for deposit on the day of collection.
- (c) Used funds collected for student uniforms to pay for field trip expenses.
- (d) Purchased uniforms from a non-District-approved vendor.

Our review concluded that concerns (a), (b), and (c) lacked sufficient factual basis to confirm the alleged noncompliances. For concern (d), instead of purchasing through the school from a District-approved vendor, the band director circumvented the District's purchasing rules by (1) refunding the uniform fee to the parents, and (2) advising parents to order the uniforms directly from the vendor's online store instead of having the school purchase the uniforms for the students.

**2. 30% of Band Revenues Improperly Redirected to Auxiliary Team Expenses**

The band director acknowledged that he had not developed a program budget of anticipated expenses for planned performances. Additionally, he co-mingled the Auxiliary Team collections in the band accounts instead of the Auxiliary Team maintaining a separate club account. The Auxiliary Team contributed only \$933 (or 10%) of total revenues in the band accounts. However, Auxiliary Team expenses for uniforms and supplies totaled \$2,795.61 (or 30%) of total band expenses.

### **3. \$1,050 in Auxiliary Team Fee Collections Unaccounted For**

The band director requested the same \$150<sup>1</sup> student fee as band members from the Auxiliary Team members to pay for uniforms and practice clothing. The Auxiliary Team club sponsor provided a list of 17 team members which indicated 10 members had paid a total of \$1,600 in fees. However, only three payments totaling \$450 were deposited into Internal Funds. As a result, seven payments totaling \$1,050 (6 x \$150 + 1 x \$100) were unaccounted for. According to the club sponsor, all fees were collected by the band director.

### **4. \$1,540 in Fundraising Revenue Unaccounted For**

The band director completed all required online financial trainings on August 5, 2022. However, the band director failed to prepare the required *Sales Item Inventory Report* for the Band/World Famous [Chocolate] Fundraiser (Account #2-1000.03) to reconcile the sales revenue with the actual collections. A total of \$5,359.83 in sales revenues was deposited into the Internal Funds. Based on the school's purchasing records, this fundraiser should have generated a total estimated revenue of \$6,900. As a result, \$1,540.17 (or 22%) in estimated revenue was unaccounted for.

### **5. Non-District-Approved Vendor Used to Transport Band Students**

For two in-county events, the band used a non-approved vendor, "Sounds of Success," to transport the band students. The District has a list of approved charter and tour bus operators for use by the schools on the Purchasing Department's web page. These bus operators have been vetted for meeting safety and liability insurance requirements. Using a non-approved transportation vendor placed students at unnecessary risk and exposed the District to potentially unnecessary liability.

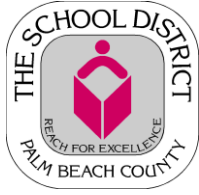
#### ***Management's Responses:***

***Principal of H.L. Watkins Middle School:*** *I concur with the findings from the investigation. (See page 10 for details.)*

***Chief Financial Officer:*** *Management Concur. (See pages 11 and 12 for details.)*

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<sup>1</sup> ***School Board Policy 2.21.A.2. – School Requests of Payment from Students*** states, in part, "No fee or charge may be required of any student as a condition of attendance and participation for credit in any class unless authorized under...statute." Requests for payments must be in writing and clearly state they are voluntary.



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MICHAEL J. BURKE, SUPERINTENDENT

## MEMORANDUM

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

FROM: Teresa Michael, Inspector General

DATE: September 15, 2023

SUBJECT: Special Review of the Band Program at H.L. Watkins Middle School

---

### PURPOSE AND AUTHORITY

Pursuant to the *Office of Inspector General's (OIG) 2022-2023 Work Plan*, and in response to the request from the school's Principal, we have conducted a Special Review of the Band Program at H.L. Watkins Middle School. The primary objectives of this special review were to determine:

- (1) If all the monies received were properly accounted for; and
- (2) The extent of compliance with District procedures for money collection, disbursements, fundraising, and field trips.

### SCOPE AND METHODOLOGY

We conducted this special review in accordance with the Association of Inspectors General's *Principles and Standards for Offices of Inspector General, Quality Standards for Inspections, Evaluations, and Reviews*. The review covered the period July 1, 2022, through May 1, 2023. The review also included meetings with appropriate school staff, and reviewing:

- *Rule 6A-1.001, Florida Administrative Code* – District Financial Records
- *Florida Department of Education Rules ("FDOE Red Book")*<sup>2</sup>
- *School Board Policies*
  - *Policy 6.07 – Internal Accounts*
  - *Policy 2.16 – Fundraising Activities Relating to Schools*
- *Internal Accounts Manual, Chapter 7 – Cash Receipts and Deposit*
- *District Bulletin #P 18-132 CFO – FY18 Updated Drop-safe Log Procedures*

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<sup>2</sup> The Financial and Program Cost Accounting and Reporting for Florida Schools, 2021 ("Red Book") is incorporated by reference in Rule 6A-1001, Florida Administrative Code, pursuant to requirements of §§1010.01, .20, and 1011.07, Fla. Stat.

- Internal Funds money collection records, including SchoolCash accounting records, *Drop-safe Logs, Monies Collected Reports* (MCRs), fundraising documentation, and bank deposit records
- *Best Practices for Middle School Bands*, issued by Florida Bandmasters Association, revised December 2019

The draft report was sent to the school Principal and the Chief Financial Officer for review and comment. The management responses are included in the Appendix. We appreciate the courtesy and cooperation extended to us by the school and District staff during the review. The final draft report was presented to the Audit Committee at its September 15, 2023, Meeting.

## **BACKGROUND**

Principal's Request. On January 24, 2023, the Principal of H.L. Watkins Middle School (HL Watkins) informed the OIG of potential noncompliances by the school's band director related to fundraising and money collection procedures.

Band program. HL Watkins offers a series of band classes as electives within the school's curriculum. Participation in any of these classes results in a letter grade. As of May 1, 2023, a total of 79 students were enrolled in band courses with 61 students enrolled in band, 15 students in keyboarding, and three students in both band and keyboarding. Band is not considered an extracurricular activity per *Policy 2.21*.

Auxiliary Drill/Flag/Baton Team. An Auxiliary Drill/Flag/Baton Team (Auxiliary Team) consisting of 17 students performs with the band at various events. These students meet as part of a voluntary, afterschool, extracurricular club and are not enrolled in band classes as part of their participation.

## **CONCLUSIONS**

This special review produced the following major conclusions:

### **1. The Band Director Circumvented District's Purchasing Rules**

Principal's Concerns. On January 24, 2023, the Principal contacted the OIG concerned the school's band director had not complied with the District's fundraising and money collection procedures when he:

- (a) Conducted fundraising activities without prior approval from the Principal;
- (b) Failed to put money collections into the drop-safe for deposit on the day of collection;
- (c) Used funds collected for student uniforms to pay for field trip expenses;
- (d) Purchased uniforms from a non-District-approved vendor.

OIG Review of Principal's Concerns. During this special review, we met with school staff and reviewed available records for the period July 1, 2022 through May 1, 2023. The following are the review results related to the Principal's concerns:



- (a) Fundraising Activities Received Prior Approvals. According to the school’s internal funds accounting records, the band conducted three fundraisers: (1) Popcorn, (2) World Famous [Chocolate], and (3) Dress Down Thursday. Based on the *Fundraising Application/Recap Forms*, the Principal approved each of the fundraisers prior to or on the start day of the fundraisers.
- (b) Records Did Not Demonstrate a Delay in Depositing Collections. The fundraising activities for the World Famous [Chocolate] Fundraiser (Account #2-1000.03) occurred between January 5 and February 17, 2023. The first entry on the *Drop-safe Log* for this fundraiser’s collections occurred on January 12, 2023. All six associated *Monies Collected Reports*, totaling \$2,502.25, were dated January 12, 2023. While the band director maintained an independent list of student collections, none of the entries were dated to corroborate or disprove the date of collection. As a result, we were unable to determine if the band director collected money from the students prior to January 12, 2023, or held it before placing the money in the drop-safe. Additionally, we reviewed all *Monies Collected Reports* related to all band and auxiliary team collections and compared them to the *Drop-safe Logs*. We found no evidence of delays based on the dates provided on the money collection records.
- (c) Uniform Fee Refunded to Students Instead of Paying for Field Trip Expenses. On August 15, 2022, at a band parents meeting, the band director requested payment of band fees of \$150 from each student.<sup>3</sup> The stated use of band fees was \$75 for a sweat-suit uniform and \$75 to cover band operations, supplies, travel, incentives, and food. The uniform fee was not used to pay for field trip expenses. Instead, the \$75 uniform fee was refunded to students between January 13 and February 2, 2023.
- (d) Circumvention of District’s Purchasing Rules. The band director discovered the vendor from which he wished to order uniforms was not a District pre-approved, bid-awarded vendor. As a result, the band director instructed the school treasurer to refund the \$75 uniform portion of fees to the seven parents that had paid. He then instructed parents to buy the uniform online directly from the non-District-approved vendor. An online store was created by the vendor for HL Watkins band. The school received a commission for each sale through the online store. The total commissions received were \$25. The band director said that not many parents purchased the uniforms.

The OIG attempted to call nine parents of band students at school-provided phone numbers. One phone number was incorrect. No one answered the call for six numbers. Of the two parents we spoke with, both said that they purchased the sweat-suit uniform via the vendor’s website.

Conclusions: Our review concluded that concerns (a), (b), and (c) lacked sufficient factual basis to confirm the alleged noncompliances. For concern (d), instead of purchasing through the school from a District-approved vendor, the band director circumvented the District’s purchasing rules by (1) refunding the uniform fee to the parents, and (2) advising parents to order the uniforms directly from the vendor’s online store.

---

<sup>3</sup> *School Board Policy 2.21.A.2. – School Requests of Payment from Students* states, in part, “No fee or charge may be required of any student as a condition of attendance and participation for credit in any class unless authorized under...statute.” Requests for payments must be in writing and clearly state they are voluntary.

In addition, the OIG identified \$2,290.30 in Auxiliary Team uniforms and supplies were purchased from another non-District-approved vendor. That purchase was supported by an Internal Accounts *Purchase Order* that was approved by the Principal.

### **Recommendation**

The school should comply with the District’s purchasing *Policies*. Specifically, ***School Board Policy 6.14.4*** states, “*Principals shall use bid-awarded vendors approved by the School Board or designee, where available unless otherwise approved by the Director of Purchasing.*”

### ***Management’s Responses:***

***Principal of H.L. Watkins Middle School (Principal):*** *I concur with the finding. (See page 10.)*

***Chief Financial Officer (CFO):*** *Management Concur. (See Page 11.)*

## **2. 30% of Band Revenues Improperly Redirected to Auxiliary Team Expenses**

The non-salary funding allocation from the General Fund for music programs is limited. Middle schools receive an allocation of \$2,000 for all music programs plus an additional \$2,000 for instrument repair and \$150 for piano tuning.<sup>4</sup> During Fiscal Year 2023, the budget monies were used to purchase 45 new chairs for the classroom totaling \$3,468.60. As of June 13, 2023, a balance of \$681.40 in budget funds remains unencumbered.

In order to participate in performance activities, the band program relies on supplemental funding sources such as student fees, fundraising, and donations which are accounted for in the school’s Internal Funds accounting system. Table 1 provides a summary of the band program’s sources and uses of supplemental funding. The band director acknowledged that he had not developed a program budget. ***FDOE Red Book, Ch. 8, Section III, 2.3.b*** states,

*“The sponsor of each school club or organization is responsible for providing adequate financial documents and records to the principal and is responsible for retaining duplicates of said documents and records. **These records may include an organization budget...**”* [emphasis added].

The band director should establish a budget at the start of the school year covering the estimated expenses of the planned performance activities (i.e., music, performance clothing, and transportation) and sources of funding.

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<sup>4</sup> H.L. Watkins does not have a chorus program. The total music allocation of \$4,150 for FY2022-23 was assigned to the band program.

**Table 1**  
**Sources and Uses of Collections**  
**Fiscal Year 2023 as of 5/1/2023**

Description	Collection (Expense)	Balance
Beginning Balance, 7/1/2022		\$696.78
Revenues:		
Fundraising Proceeds	\$5,491.05	
Student Fees	2,657.03	
Donations	1,191.60	
Total Revenues		9,339.68
Description	Collection (Expense)	Balance
Less Expenditures:		
Charter Bus Transportation to Performances	(\$4,420.50)	
Auxiliary Team Clothing and Equipment	(2,795.61)	
Band program memberships and competition fees	(980.00)	
Performance T-shirts	(843.50)	
Shoe spats and gloves	(598.85)	
Fundraiser prizes	(140.00)	
Total Expenditures		(9,778.46)
Account Balance, 5/1/2023		\$258.00

*Source: SchoolCash Accounting System*

Band Director Co-Mingled Auxiliary Team Collections in Band Accounts. Although the Auxiliary Team performs with the band, it is an afterschool club and members are not enrolled in the band classes. At the beginning of the school year, the Auxiliary Team had a club account (#4-4775) with a balance of \$354.81. This account was closed with a zero balance after all the funds were used to partially pay for an invoice for Auxiliary Team equipment and supplies. The remainder of the invoice was paid from the band account.

During School Year 2023, according to money collection records, the Auxiliary Team contributed \$933 (\$570 in student fees and \$363 in fundraising revenue) to the band program or 10% of \$9,339 in total band program revenue. All fees and fundraising collections from the Auxiliary Team afterschool club members were turned in to the band director who then co-mingled the Auxiliary Team collections in the band accounts.

Collections Used Mostly for Transportation and Auxiliary Team Costumes. As of May 1, 2023, the band program had a total revenue of \$9,339.68. Charter bus transportation to performances accounted for \$4,420.50 (or 47% of total revenues), and purchases of clothing and equipment for the Auxiliary Team members accounted for \$2,795.61 (or 30% of total revenue).

## **Recommendation**

To ensure fiscal accountability, the band director should prepare a budget at the beginning of each school year estimating the costs of planned performance activities and the sources of funding for them. Collections and expenses for the Auxiliary Team should be accounted for in a separate club account. Any subsidizing by the band for Auxiliary Team expenses can then be accounted for through account transfers.

### ***Management's Responses:***

***Principal:*** *I concur with the finding. (See page 10.)*

***CFO:*** *The internal accounts manual describes the difference between Class accounts (activities during school day) and Club accounts (activities after school), and schools are expected to keep these funds separate. Revenues and expenses for each type of activity should be recorded to the appropriate account. There should be no commingling of accounts. For Club accounts, the sponsor and student members are expected to estimate the costs for the year and request students pay "fair share" or fundraise to cover anticipated expenditures. A summary of receipts and expenditures should be reported to club members at each meeting. (See page 11.)*

### **3. \$1,050 in Auxiliary Team Fee Collections Unaccounted For**

According to the club sponsor, Auxiliary Team members were requested to pay the same \$150 student fee for uniforms and practice clothing as band members at the beginning of School Year 2023. No club fees were required to join the Auxiliary Team. Refunds were not offered to Auxiliary Team parents because uniforms and practice clothing were to be purchased with the collections through the school.

The club sponsor provided a list of 17 team members indicating the amounts paid by 11 members with total payments of \$1,600 (10 x \$150 + 1 x \$100). However, only three payments totaling \$450 were deposited in the Internal Funds. As a result, seven payments totaling \$1,050 (6 x \$150 + 1 x \$50) were unaccounted for. The sponsor stated that all payments were in cash and the band director collected the payments from the students. The sponsor did not collect any money from the students. The OIG attempted to confirm payments with some parents of Auxiliary Team members but did not receive any responses.

## **Recommendation**

***FDOE Red Book, Ch. 8, Section III, 2.2.a-b,*** states “*Music: (a) Proceeds from activities of musical organizations, donations to these groups, and expenditures for supplies and trips shall be recorded in this classification. (b) Collections from students for rental or maintenance of uniforms or instruments shall be recorded in separate accounts in this classification, or in trust if restricted as to use.*” To enhance the integrity and transparency of the financial records, collection and disbursement activities for the Auxiliary Team should be accounted for in a separate dedicated club account.

**Management’s Responses:**

**Principal:** *I concur with the finding. (See page 10.)*

**CFO:** *Management Concur see also response to #2 above. (See page 12.)*

**4. \$1,540 in Expected Fundraising Revenue Unaccounted For**

The band director completed all the required online financial trainings on August 5, 2022. However, the band director failed to prepare the required *Sales Item Inventory Report* for the Band/World Famous [Chocolate] Fundraiser (Account #2-1000.03) after the sales ended in order to reconcile the sales revenue with the actual collections. A total of \$5,359.83 in sales revenues was deposited into the Internal Funds during January 18, through February 8, 2023. Based on the school’s purchasing records, this fundraiser should have generated a total estimated revenue of \$6,900. As a result, \$1,540.17 (or 22%) in expected fundraising revenue was unaccounted for.

Item	Quantity					Selling Price	Revenues
	Beginning Inventory	Purchases <sup>(1)</sup>	Items Given Away	Inventory On Hand	Units Sold		
Chocolate Bars	-	6,900	-	-	6,900	\$1.00	\$6,900.00
Total Estimated Revenues							\$6,900.00
Total \$ Deposits into Internal Funds							5,359.83
<b>Estimated Revenues Unaccounted For</b>							<b><u>\$1,540.17</u></b>

(1) Based on purchasing records during July 1, 2022 through May 1, 2023.

**Recommendation**

Fundraisers should be administered in accordance with **School Board Policy 2.16** and related District guidelines. Specifically, a *Sales Item Inventory Report* must be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the actual sales revenue with the estimated revenue. Moreover, the *Sales Item Inventory Report* should be approved by the Principal to confirm the legitimacy of items, if any, that were given-away or missing. Significant discrepancy between the estimated expected revenue and actual collection should be reviewed and resolved accordingly.

**Management’s Responses:**

**Principal:** *I concur with the finding. (See page 10.)*

**CFO:** *The Sponsor took the appropriate training sessions in eLM, and will be required to repeat the training in FY24 to reinforce the process. (See page 12.)*

## 5. Non-District-Approved Vendor Used to Transport Band Students

The band participated in several in-county events which required the use of charter buses for transportation. For two of these events, the band used a non-District-approved vendor, “Sounds of Success,” to transport the students on January 28, 2023, to the South Florida Fair and again on April 8, 2023, to a drumline competition at Palm Beach Lakes High School.

The District has a list of approved charter and tour bus operators for use by the schools on the Purchasing Department’s web page. These bus operators have been vetted for meeting safety and liability insurance requirements. Using a non-approved transportation vendor placed students at unnecessary risk and exposed the District to potentially unnecessary liability.

### Recommendation

To ensure the safety of students, the school should ensure that students are always transported using District school buses or pre-approved bus operators from a list published by the District’s Purchasing Department.

### Management’s Responses:

*Principal: I concur with the finding. (See page 10.)*

*CFO: Management Concur, as Bid Awarded Bus Operators are responsible for having the proper insurance in place to meet the requirements of the District to insure the safety of the students. (See page 12.)*

### Additional Management’s Comments:

*Principal: I concur with the findings from the investigation. Moving forward, Howell L. Watkins Middle School will ensure the following:*

- *All items for deposits should be accurately recorded by the sponsor on an MCR on the day of collection.*
- *Sponsors are trained to deposit funds daily and not hold funds overnight. Treasurers are instructed to process deposits at a minimum of once weekly to ensure funds are deposited to the bank within 5 working days in compliance with DOE Red Book. Upon receipt of the Official School Cash Receipt, the sponsor should match it up with the yellow portion of the MCR to verify the deposit was processed correctly. Any discrepancies should be discussed with the Treasurer.*
- *eLM Training is available and mandatory for all teachers/sponsors collecting funds on behalf of the school.*
- *The treasurer will make sure that the Band and other auxiliaries have separate accounts moving forward.*
- *Encourage virtual fundraisers that will cut down on physical products being asked to be distributed.*

*(See page 10.)*

***CFO:*** *While District staff continue to enhance both virtual meetings and eLearning trainings, the prescribed procedures must be implemented with fidelity by school staff to be effective. (See page 12.)*

– End of Report –

**Management's Response**  
**Principal of H.L. Watkins Middle School**



9480 MacArthur Blvd., Palm Beach Gardens, FL 33403 (561) 776-3600 / Fax (561) 776-3603

**Dr. Presley Charles**  
Principal

**Kim Jastrome, Ed.D.**  
Asst. Principal

**Larry Harris**  
Asst. Principal

**Scott Caruso**  
Asst. Principal

TO: Office of Inspector General (OIG)

From: Dr. Presley Charles, Principal

Date: June 20, 2023

RE: Special Review of the Band Program at H.L. Watkins Middle School

Principal of Howell L. Watkins Middle School: I concur with the findings from the investigation.

Moving forward, Howell L. Watkins Middle School will ensure the following:

- All items for deposits should be accurately recorded by the sponsor on an MCR on the day of collection.
- Sponsors are trained to deposit funds daily and not hold funds overnight. Treasurers are instructed to process deposits at a minimum of once weekly to ensure funds are deposited to the bank within 5 working days in compliance with DOE Red Book. Upon receipt of the Official School Cash Receipt, the sponsor should match it up with the yellow portion of the MCR to verify the deposit was processed correctly. Any discrepancies should be discussed with the Treasurer.
- eLM Training is available and mandatory for all teachers/sponsors collecting funds on behalf of the school.
- The treasurer will make sure that the Band and other auxiliaries have separate accounts moving forward.
- Encourage virtual fundraisers that will cut down on physical products being asked to be distributed.

Sincerely,

Dr. Presley Charles

Principal of Howell L. Watkins Middle School

**RECEIVED**

JUN 20 2023

**INSPECTOR GENERAL**

The School District of Palm Beach County is an Equal Education Opportunity Provider and Employer.



**Management's Response**  
*Chief Financial Officer*



**THE SCHOOL DISTRICT OF  
PALM BEACH COUNTY, FL**

**HEATHER FREDERICK, CPA  
CHIEF FINANCIAL OFFICER**

**MICHAEL J. BURKE  
SUPERINTENDENT**

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**MEMORANDUM**

**TO:** Teresa Michael, Inspector General  
**FROM:** Heather Frederick, Chief Financial Officer *HF*  
**DATE:** July 19, 2023  
**SUBJECT:** Special Review of HL Watkins Band Program

**RECEIVED**

JUL 20 2023

**INSPECTOR GENERAL**

Management reviewed the Special Review of Band Program at H.L. Watkins MS Report and has the following responses to recommendations.

1. The school should comply with the District's purchasing Policies. Specifically, School Board Policy 6.14.4 states, "Principals shall use bid-awarded vendors approved by the School Board or designee, where available unless otherwise approved by the Director of Purchasing."

**Management Response:** *Management Concur*s

2. The band director should prepare a budget at the beginning of each school year estimating the costs of planned performance activities and the sources of funding for them.. Collections and expenses for the Auxiliary Team should be accounted for in a separate club account. Any subsidizing by the band for Auxiliary Team expenses can then be accounted for through account transfers.

**Management Response:** The internal accounts manual describes the difference between Class accounts (activities during school day) and Club accounts (activities after school), and schools are expected to keep these funds separate. Revenues and expenses for each type of activity should be recorded to the appropriate account. There should be no commingling of accounts. For Club accounts, the sponsor and student members are expected to estimate the costs for the year and request students pay "fair share" or fundraise to cover anticipated expenditures. A summary of receipts and expenditures should be reported to club members at each meeting.

**The School District of Palm Beach County, Florida**  
A Top High-Performing A-Rated School District  
An Equal Opportunity Education Provider and Employer

*MB*

**Management's Response**  
*Chief Financial Officer*

Page 2 of 2

Date:

Subject:

- 
3. To enhance the integrity and transparency of the financial records, collection and disbursement activities for the Auxiliary Team should be accounted for in a separate dedicated club account.

**Management Response:** Management Concurs see also response to #2 above.

4. Fundraisers should be administered in accordance with School Board Policy 2.16 and related District guidelines

**Management Response:** The Sponsor took the appropriate training sessions in eLM, and will be required to repeat the training in FY24 to reinforce the process.

5. To ensure the safety of students, the school should ensure that students are always transported using District school buses or pre-approved bus operators from a list published by the District's Purchasing Department.

**Management Response:** *Management Concurs, as Bid Awarded Bus Operators are responsible for having the proper insurance in place to meet the requirements of the District to insure the safety of the students.*

While District staff continue to enhance both virtual meetings and eLearning trainings, the prescribed procedures must be implemented with fidelity by school staff to be effective.

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The School District of Palm Beach County - Rated "A" by the Florida Department of Education 2005 – 2012

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