

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
INTERNAL AUDITING DEPARTMENT**

**SPECIAL INVESTIGATION OF THE
ESCAMBIA HIGH SCHOOL
LAWN CHEMICALS**

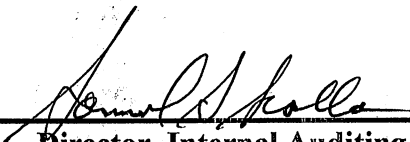
PROJECT # 2002-03

Accepted By Audit Planning and Review Committee:

August 27, 2001

Published:

August 28, 2001


Director, Internal Auditing

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
ESCAMBIA HIGH SCHOOL
LAWN CHEMICALS**

INVESTIGATION REPORT

Background

The Internal Auditing Department was contacted by the Escambia County Sheriff's Department in late February 2000 requesting a meeting to discuss a matter under investigation by them and to request the assistance of the Internal Auditing Department. After clearing this request with the chairman of the Audit Planning and Review Committee, the internal auditor met with Sheriff's investigators to discuss allegations made regarding various improprieties occurring at Escambia High School involving an employee at that school.

During the meeting, the internal auditor was made aware of allegations surrounding the disappearance of lawn supplies, lumber and missing funds generated from the use of the school's facilities by an outside group. In addition, there were allegations of a misappropriation of grant funds (\$7,500) received by the school.

We agreed to look into these allegations and requested the Sheriff's office notify both the Chairman of the School Board and the Superintendent of our involvement in the external investigation. In the weeks following, we assisted law enforcement by obtaining invoices from files located at the district offices and Escambia High School and met with investigators to assist them in resolving the issues under investigation.

Observations

We learned that the \$7,500 grant award, alleged to be missing, was received through electronic funds transfer (EFT) by the school district and subsequently transferred to budgeted funds available to Escambia High School. We have accounted for these funds.

Regarding the allegation of missing funds from the rental of the school's facilities, no contracts to use the facilities were found to support the allegation that the school cafeteria or gymnasium had been used by an outside group, and therefore investigators were unable to document any missing funds. The allegation of missing lumber was not pursued by the Sheriff's Department due to a lack of evidence.

During the course of the Sheriff's investigation, the alleged theft of lawn supplies implicated a high-level school district official. On April 14, 2000 an Assistant Principal at Escambia High School and the Deputy Superintendent of Schools were arrested and charged with theft and subsequently suspended from their jobs pending the outcome of their respective trials.

On July 7, 2000 (before the start of his trial), the Assistant Principal pled no contest to a misdemeanor count of petty theft, received a small fine and was ordered to pay court costs and make restitution of \$273.00. The district subsequently received a payment for this amount on July 11, 2000. The Assistant Principal subsequently resigned from his position and retired from the school district. The Deputy Superintendent was acquitted of all charges on July 26, 2000 and the School Board reinstated him to his position with full pay for the time of suspension.

**Escambia High School
Lawn Chemicals Investigation Report
August 28, 2001
Page 2**

During his trial, the Deputy Superintendent stated that he had asked the Assistant Principal at Escambia High School to have fertilizer delivered to his personal residence and that he replaced the amount borrowed at a later date. A visiting teacher testified that he did deliver the fertilizer to the Deputy Superintendent and also testified that he did replace the fertilizer although no receipt for purchase was presented during the trial.

As a result of these events, the Florida Department of Education Professional Practices Commission is currently investigating the Assistant Principal and Deputy Superintendent for possible sanctions against their teaching certificates.

Conclusions and Recommendation

In analyzing the events that occurred at Escambia High School, we have concluded that adequate internal controls were in place over the acquisition and inventory of lawn chemicals. In addition nothing would be more effective in preventing those events than a continued emphasis on sound ethical values at every level within the district. Such values should emanate from the highest levels of management and be constantly communicated through policies and procedures at all levels.