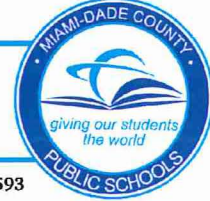




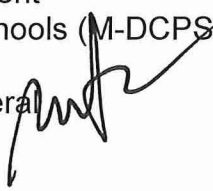
Mary T. Cagle  
Office of the Inspector General  
for Miami-Dade County Public Schools



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To: Hon. Chairwoman Perla Tabares Hantman and Members  
Miami-Dade County School Board

Alberto Carvalho, Superintendent  
Miami-Dade County Public Schools (M-DCPS)

From: Mary T. Cagle, Inspector General 

Date: June 9, 2014

Subject: Majorette Sponsor's Violations of Performing Group Guidelines and  
School Board Policies and Procedures; SB1213-1001

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Enclosed please find a copy of the Miami-Dade County Public Schools (M-DCPS) Office of the Inspector General's (OIG) Final Report regarding allegations that Ms. La'Kia Firsher, while acting in the capacity of Majorette sponsor at American Sr. High School, violated numerous School Board Policies and Procedures pertaining to the handling of monies collected for a school performing group.

This report, as a draft, was provided to M-DCPS employee, La'Kia Firsher for her review and comment. A courtesy copy of the draft report was also provided to Luis E. Diaz, Principal of American Senior High School and to the Superintendent. A written response was received from Ms. Firsher, accompanied by two letters. The response and letters are summarized in the final report and are attached in full as Appendices.

Our report on this matter contains our investigative findings and recommendations and is being provided to you for whatever action you deem appropriate.

Enclosure

cc: Walter J. Harvey, School Board Attorney, Miami-Dade County Public Schools  
Jose Montes de Oca, Chief Auditor, Miami-Dade County Public Schools  
Individuals previously provided with the draft report

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**INTRODUCTION & SYNOPSIS**

On May 30, 2012, the Miami-Dade County Public Schools (M-DCPS) Office of the Inspector General (OIG) received a complaint against La’Kia Firsher, an M-DCPS employee and the Majorettes sponsor. The complaint alleged that between 10 and 15 students in the Majorette program at American Senior High School (American High) each paid \$1,018 for uniforms and equipment<sup>1</sup> that they did not receive. Specifically, the complaint alleged Ms. Firsher (1) improperly collected funds for a school-sponsored activity; (2) deposited the improperly collected funds into her personal bank account; and (3) failed to issue official school receipts in violation of School Board Policies. The OIG substantiated the allegations and found that Ms. Firsher:

1. Improperly collected funds from students and parents for a school-sponsored activity and failed to issue Official School Receipts in contravention of School Board Policies
2. Failed to use the Internal Fund Account, as required by M-DCPS Board Rules, Bylaws and Policies; the *Manual of Internal Fund Accounting for Elementary and Secondary Schools*; and *Performing Group Guidelines*
3. Deposited a portion of the improperly collected funds into her personal bank account
4. Failed to follow M-DCPS procurement procedures
5. Failed to pay Florida sales tax

During the course of the investigation, OIG Special Agents reviewed School Board policies and other internal documents related to the collection, accounting, and depositing of funds for school sponsored activities, and found that none of the established policies, regulations, or procedures related to this school activity were followed. Additionally, participating students and parents, in conjunction with statements from Ms. Firsher, confirmed that payments were made directly to Ms. Firsher in cash, which she never turned over to the School Treasurer as required, or properly documented. The investigation also confirmed that contrary to school policy, checks and money orders were made payable to Ms. Firsher, which she also never turned over to the school treasurer.<sup>2</sup>

**OIG JURISDICTIONAL AUTHORITY**

The OIG provides inspector general services to Miami-Dade County Public Schools (M-DCPS) pursuant to the Interlocal Agreement (ILA) between Miami-Dade County and the M-DCPS Board. The ILA governs the scope and jurisdiction of the OIG’s activities. Among the authority, jurisdiction, responsibilities and functions conferred upon the OIG

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<sup>1</sup> Equipment includes accessories, shoes, boots, etc.

<sup>2</sup> All monies are required to be deposited in the Internal Fund Account in the same form as they were received, and all checks and money orders should be made payable to the school.

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through the ILA is the authority and jurisdiction to make investigations of M-DCPS affairs, including the power to review past, present, and proposed programs, accounts, records, contracts and transactions. The OIG shall have the power to require reports and the production of records from the M-DCPS Superintendent, School Board members, School District departments and allied organizations, and School District officers and employees, regarding any matter within the jurisdiction of the OIG.

**BACKGROUND: INDIVIDUALS & ENTITIES COVERED IN THIS REPORT**

***American Senior High School (American High)***

American High is a secondary school located at 18350 N.W. 67 Avenue, Hialeah, FL 33015. American High educates students enrolled in the ninth through twelfth grades.

***La'Kia Firsher, Sponsor of the Majorettes***

La'Kia Firsher has been employed with M-DCPS as a Para-Professional<sup>3</sup> since March 15, 2006, and was assigned to American High. She has been the sponsor in charge of overseeing the Majorettes since the 2009-2010 school year.<sup>4</sup>

***Algy Team Collection, Inc. (Algy)***

Algy Team Collection, Inc. is a costume designer and manufacturer located at 440 N.E. First Avenue, Hallandale, Florida. It is listed as a school vendor under the name Algy Costumes & Uniforms. Algy specializes in costumes for all genres of dance, dance team, drill team, color guard, and baton twirling. It is an approved M-DCPS vendor.

***Fergo Sports***

Fergo Sports (Fergo) produces custom athletic apparel. Fergo is an approved M-DCPS vendor.

***Opal Nichols***

Opal Nichols is a seamstress currently working out of her home. Opal Nichols is not an approved M-DCPS vendor.

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<sup>3</sup> Pursuant to M-DCPS Job Description, a Paraprofessional performs varied routine education work assisting with and supporting classroom instructional and management activities under the close supervision of a certified teacher.

<sup>4</sup> The exact date she became the sponsor is unknown due to the lack of documentation by American High and M-DCPS. There is no record that the Administrative Director approved Ms. Firsher to be a sponsor, which was required since Ms. Firsher is not a certified teacher.

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**RELEVANT GOVERNING AUTHORITIES<sup>5</sup>**

The Majorettes are considered a Performing Group and are governed by the M-DCPS *Performing Group Guidelines July 2011* (PGG). The guidelines require that the sponsor of the group be a certified teacher. In certain instances, exceptions may be made but must be "granted" by the Administrative Director, District/School Operations.<sup>6</sup> Performing Groups are required to follow M-DCPS Board Policy 6610 and the *Manual of Internal Fund Accounting for Elementary and Secondary Schools* (MIFA).

M-DCPS Board Policy 6610 governs the establishment of Internal Fund Accounts. In brief, it requires that any school or department collecting and utilizing funds that are not directly supervised by the District via the budget, establish internal fund accounts to ensure the proper accounting of these funds. MIFA states the regulations and procedures regarding the collection, accounting, depositing of money generated from Internal Fund Activities, and purchasing procedures.

**INVESTIGATIVE METHODOLOGY**

During the course of the investigation, the OIG reviewed documents received from M-DCPS, Ms. Firsher, vendors, and parents and students that participated in the Majorette program. The OIG also conducted interviews of, among others, Ms. Firsher, and other American High personnel, including Assistant Principal Marion L. Rogers, who oversees the Majorette program; Rosie Powell and Michele Carroll, sponsors of other Performing Groups; Elizabeth Gendys-Rodriguez, School Treasurer; Marilyn Eimer, Activity Director; Marcus Gabriel, Athletic Director; parents and students that participated in the Majorette program; Dorothy Lewin, Business Manager for Internal Funds at American High; and vendors used to purchase uniforms and equipment.

This investigation was conducted in accordance with the *Principles and Standards for Offices of Inspector General, Quality Standards for Investigations*, as promulgated by the Association of Inspectors General.

**INVESTIGATIVE FINDINGS**

On May 30, 2012, the OIG received a complaint against Ms. Firsher, an M-DCPS employee, alleging that students in the school Majorette program at American High each paid or partially paid Ms. Firsher approximately \$1,018<sup>7</sup> for uniforms and equipment that they did not receive. The complaint further alleged that Ms. Firsher

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<sup>5</sup> See Appendix A attached to this report.

<sup>6</sup> This section has been changed, and now the Assistant Superintendent of School Operations must approve any exceptions.

<sup>7</sup> This amount changes throughout this report, and because there are no official records or receipts, it is difficult to determine exactly how much money each student actually gave Ms. Firsher.

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deposited the funds into a personal account. Prior to notifying the OIG, the complainant contacted the school, and the school informed her that Ms. Firsher was required to deposit the funds into a school account. The complainant was also informed by the school that there were insufficient funds in the Majorettes account and the parents would have to hold fundraisers to pay for the remaining uniforms owed to them.

During the investigation, the OIG Special Agents interviewed 12 students who had the same complaints—that they paid Ms. Firsher for uniforms and equipment—, which they did not receive. Seven of these students had already graduated without receiving all the uniforms and equipment they paid for.

The OIG investigation substantiated the complainant's allegations, and also revealed that Ms. Firsher violated numerous School Board guidelines, policies, and procedures, which are addressed below in this report.

The Majorette program at American High falls under the umbrella of the marching band. The Band Director runs the program with support from school sponsors and parents who initiate and oversee fundraisers, and other activities to collect money for equipment and supplies not covered by school budget resources.

Ms. Firsher is the appointed sponsor for the Majorettes at American High. When OIG Special Agents first interviewed Ms. Firsher in June 2012, she stated that she had been the Majorette sponsor for the previous three years. M-DCPS records indicate that Ms. Firsher's first sponsor stipend was paid on August 19, 2010. However, OIG Special Agents have determined from interviews that Ms. Firsher replaced the first Majorette sponsor sometime during the 2009-2010 school year, which is consistent with Ms. Firsher's statement.

According to Ms. Firsher's statement and documents she provided to the OIG, there were 20 students in the Majorette program for the 2010-2011 school year. Ms. Firsher stated that 14 of the participants were new, and the remaining six were returning participants.<sup>8</sup> Ms. Firsher had the responsibility of selecting the uniforms and locating a vendor to determine what the cost would be for each student. Upon receipt of this information, Ms. Firsher advised the students that the new uniforms and equipment would cost \$1,019.40 for the new students and \$802.40 for the returning students.

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<sup>8</sup> The OIG confirmed that there were 20 Majorettes during the 2010-2011 school year and 20 during 2011-2012 school year. Ms. Firsher provided a list of the 20 Majorettes for the 2010-2011 school year; however, at least four of the students on her list were not Majorettes during the 2010-2011 school year, as she claimed, but instead started during the 2011-2012 school year. A second list she provided included two students that were not on the first list but were Majorettes during the 2010-2011 school year. The OIG has concluded that for the school year 2010-2011, there were at least four additional Majorettes that gave money to Ms. Firsher for uniforms and equipment. This would total at least an additional \$3,000 to \$4,000 more than what Ms. Firsher claims she received.

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**1. Improperly Collected Funds for a School-Sponsored Activity and Failed to Issue Official School Receipts in Contravention of School Board Policies<sup>9</sup>**

During the course of the investigation, OIG Special Agents reviewed School Board policies and other internal documents related to the collection, accounting, and depositing of funds for school sponsored activities, including fundraisers, and found that none of the established policies or procedures were followed. Ms. Firsher collected cash payments from students as well as money orders made payable to her. Participating students and parents, in conjunction with statements from Ms. Firsher, confirmed that payments were made directly to Ms. Firsher, in cash or with money orders payable to her, for uniforms and equipment. Ms. Firsher collected over \$16,403.30 over the course of several months.

Most of the students paid Ms. Firsher in cash, but did not always get a receipt. On the occasion that a receipt was issued, OIG Special Agents were told that Ms. Firsher provided a generic, handwritten receipt similar to one that can be purchased from an office supply store. In fact, Ms. Firsher admitted to OIG Special Agents that she purchased a receipt book from Walgreens, which she kept in her car and no longer has because her car was stolen. According to the police report Ms. Firsher provided the OIG, her car was stolen sometime between January 2, 2011 and January 3, 2011.<sup>10</sup> After the receipt book was stolen with the car, Ms. Firsher continued to accept cash and money orders payable to her without issuing any official receipts in violation of School Board rules. (EXHIBIT 1) One parent stated that she paid Ms. Firsher approximately \$1,000 in three separate cash payments for her daughter's uniforms and equipment, but only received one receipt, which was handwritten on notebook paper.

When questioned about why she did not have an Official School Receipt Book, Ms. Firsher stated that she had to purchase her own receipt book because she did not have an account with the school at the time. Ms. Firsher explained that when she first became the sponsor for the Majorettes in the summer of 2010, she asked her co-worker, Michele Carroll, Sponsor for the Flagettes, to teach her how to properly run the account for the Majorettes. Ms. Firsher claims that Ms. Carroll told her that she did not remember how to get the paperwork started and referred her to Ms. Gendys-Rodriguez, the School Treasurer for American. Ms. Firsher stated that she met with Ms. Gendys-Rodriguez who agreed to help her, but claims she told her that to start the account they needed assistance from the downtown office and that office was closed for the school year. According to Ms. Firsher, sometime around the middle of school year 2011-2012, she spoke to the Athletic Director Marcus Gabriel who in turn spoke to Ms. Gendys-Rodriguez, who was able to open an account for her.<sup>11</sup>

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<sup>9</sup> See Appendix A, MIFA, Section II Chapter 2, Collection of Money.

<sup>10</sup> The police report does not indicate what items, if any, were in the car when stolen.

<sup>11</sup> Ms. Gendys-Rodriguez was interviewed on June 12, 2012, and stated that she had never received any money from Ms. Firsher or the Majorette program. OIG Special Agents interviewed Ms. Gendys-

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The OIG interviewed Ms. Carroll in August 2012. Ms. Carroll stated that she and Ms. Firsher became sponsors about four years ago. When she first became a sponsor she went to the School Treasurer who instructed her on the proper way to handle monies for the Flagettes. Every school year around July, she is assigned a School Board receipt book that she keeps until the end of the school year when she returns it to the school treasurer. She issues a receipt for any money she collects from the students and turns the money over to the School Treasurer daily. She stated that she explained to Ms. Firsher how she was handling the account for the Flagettes and told her to go to the School Treasurer to open an account and to get a receipt book. According to Ms. Carroll, Ms. Firsher told her that she was already doing that.

The OIG also interviewed Rosie Powell, sponsor of the Platinum Dazzlers. Ms. Powell stated that she became aware that Ms. Firsher was collecting money from the Majorettes and buying uniforms on her own without going through the School Treasurer and the school Internal Fund Account. She stated that both she and Ms. Carroll told Ms. Firsher, on several occasions dating as far back as 2009, that she needed to open a school account with the school treasurer. She also told her that she needed to check out a School Board receipt book from the School Treasurer to document all the financial transactions concerning the Majorettes, as well as deposit all the money through the School Treasurer into the school's Internal Fund Account.

Finally, the OIG interviewed Marcus Gabriel, the Athletic Director for American High. Mr. Gabriel stated that when he started in 2010, Ms. Firsher was already the sponsor for the Majorettes. Ms. Firsher came to him for advice on how she should handle the Majorette account. He told her that she needed to go to the School Treasurer and open an account. Ms. Firsher told him that she had been told that they could not open an account for her, and he suggested that she still go to the School Treasurer and ask for assistance in getting the account established. He was under the impression that she had followed his advice.

Furthermore, numerous Majorettes and their parents participated in fundraisers and turned over the funds to Ms. Firsher without getting receipts in return. The parent of Majorette BS stated in an interview that she and her daughter participated in approximately four fundraisers. They raised \$1,500 in a car wash for the Majorettes, the Flagettes and the Platinum Dazzlers, netting \$500 for each group. This money was given to Ms. Firsher. The Band Director held another fundraiser at "Fish Filet" for the band, the Flagettes, Majorettes and the Platinum Dazzlers. Each group netted \$90. The \$90 belonging to the Majorettes was given to La'Kia Firsher. A "scratch off" fundraiser and a doughnut sale were held and the proceeds were also given to Ms.

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Rodriguez again on July 19, 2012, at which time she indicated that Ms. Firsher had been working with her the last few days and routed \$572.35 to the Internal Funds Account.

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Firsher. The aforementioned parent does not know how much was raised, but as far as she knows, no receipts were ever prepared.

Ms. Firsher provided a handwritten list to the OIG that shows \$1,912.35 was collected in fundraising events, but this amount does not include any of the above-mentioned money she received from the parents and Majorettes. Except for \$572.35, Ms. Firsher failed to turn over any of these funds to the School Treasurer for deposit in the Internal Fund Account, as required, and no official school receipts were issued.

**2. Failed to use the Internal Fund Account, as required by M-DCPS Board Rules, Bylaws and Policies; the Manual of Internal Fund Accounting for Elementary and Secondary Schools; and Performing Group Guidelines<sup>12</sup>**

During interviews with OIG Special Agents, Ms. Firsher stated that she collected funds from 20 students participating in the Majorette program. She stated that the six returning Majorettes owed \$802.40 each, and the 14 new Majorettes owed \$1,119.40 each. She claims that all but six Majorettes paid in full. According to Ms. Firsher, two Majorettes graduated owing her \$679.85 each.<sup>13</sup>

According to the documents Ms. Firsher provided to OIG Special Agents, she received approximately \$16,403.30 from the Majorettes, plus \$1,912.35 in fundraisers, totaling \$18,315.65. Ms. Firsher's numbers do not include amounts raised during fundraisers as reported to the OIG by parents nor does it include additional funds she received from other Majorettes she failed to list. None of the cash or money orders received from the Majorettes or their parents were turned over to the School Treasurer to deposit in the Internal Fund Account as required by school policies and rules. Of the \$1,912.35, only \$572.35 went through the Internal Fund Account. The school board rules require that all funds collected be turned over to the School Treasurer on a daily basis, in the same form as received. Unfortunately, it is difficult to confirm exactly how much money Ms. Firsher actually received from the Majorettes because she did not properly handle the funds through the school treasurer; she did not tally the money received; and she did not have an official receipt book.<sup>14</sup>

Ms. Firsher blames the school treasurer, claiming that Ms. Gendys-Rodriguez told her that because the downtown office was closed for the school year, she would not be able

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<sup>12</sup> See Appendix A attached.

<sup>13</sup> One of these two students stated that she paid approximately \$500, but only received one uniform and no equipment. When she realized there was a problem, she stopped making additional payments.

<sup>14</sup> Official Teachers'/Employee (BPI) Receipts are prepared in triplicate. One of the copies must be attached to the *Recap of Collections* submitted to the School Treasurer with the collections to be deposited. Had Ms. Firsher used the official school board receipt book, as required by the Internal Fund policy, the School Treasurer would still have a record of the funds Ms. Firsher collected, even if she had lost the official receipt book when her car was stolen.



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to open an account for the Majorettes. Ms. Gendys-Rodriguez denies that she ever said that to Ms. Firsher and, in fact, she does not recall Ms. Firsher ever coming to her in order to open an Internal Fund Account. Furthermore, she would not have told Ms. Firsher that the account could not be opened because it was summer and the downtown office was closed, because the downtown office does not close during the summer recess and an Internal Fund Account can be opened year round. During the interview, Ms. Gendys-Rodriguez checked her records and stated that on May 24, 2011, Ms. Firsher wrote a request to open a school account for the Majorettes. (EXHIBIT 2 Composite) It turned out that an account was already open but was inactive with a balance of \$91 from the previous year. Dorothy Lewin, Business Manager Regional Center Internal Funds, reactivated the account on June 2, 2011.

Although this account was reactivated in June 2011 at Ms. Firsher's request, she did not deposit money collected from the Majorettes during the 2011-2012 school year. Ms. Gendys-Rodriguez confirmed during her interviews with the OIG that as of June 12, 2012, she had not received any money from Ms. Firsher or the Majorette program although the account was activated in June 2011. Finally, on June 22, 2012, as a result of a candy sale fundraiser, \$572.35 was raised and routed through the Internal Funds Account. This money was subsequently paid to Algy.

**3. *Deposited a portion of the improperly collected funds into her personal bank account***

During her interviews with OIG Special Agents, Ms. Firsher stated that she collected funds from 20 students participating in the Majorette program, and confirmed that she did in fact deposit some of the collected funds into her personal account at the Wachovia Bank. This was also confirmed by the parent of Majorette BS, who on at least two separate occasions accompanied Ms. Firsher to the Wachovia Bank and waited in the car while Ms. Firsher went inside the bank to deposit or withdraw money relating to the Majorettes. Ms. Firsher denies depositing all the funds into her personal bank account, but admits depositing \$600 in her account to reimburse herself. She stated that she paid Algy a \$600 deposit using her credit card because "Algy had told her" that they could not accept cash payments.

In direct contradiction to Ms. Firsher's claim, the OIG found in Algy's Accounts Receivable Aged Invoice Report, nine cash and money order payments made prior to the \$600 credit card payment Ms. Firsher claims she made. The \$600 payment was actually a cash payment made on June 21, 2011, and not a credit card payment as Ms. Firsher asserts. Two payments were made by credit card—one for \$200 on May 2, 2011, and a second for \$500 made on May 10, 2011. On July 6, 2010, Algy received \$4,790, which its customer service representative states could have been made up of cash and money orders. Ms. Firsher originally placed the order with Algy on July 6, 2010, totaling \$11,303, for uniforms and equipment for 20 Majorettes.

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According to Algy, the account was paid in full in August 2012, two years after the order was placed. Algy refused to release all the uniforms and equipment until the account was paid in full. Ms. Firsher collected more than \$11,303 during 2010-2011, but failed to pay Algy in full. As a result, of the 2010-2011 school year, seven Majorettes graduated and did not get all the uniforms and equipment they paid for. The OIG has determined that Ms. Firsher made sporadic payments to Algy between July 2010 and August 24, 2012, as she received funds from new Majorettes and fundraisers.

**4. Failed to follow M-DCPS procurement procedures**

The OIG investigation also revealed that Ms. Firsher failed to obtain a minimum of three written bids, as required pursuant to the PGG and MIFA. According to the PGG and MIFA, purchases of \$5,000 or more but less than \$25,000, require a minimum of three written bids from solicited vendors. Ms. Firsher placed an order with Algy for \$11,303 and was required to get a minimum of three written bids, but did not. Ms. Gendys-Rodriguez, school treasurer, confirmed that Ms. Firsher never requested a minimum of three bids. Ms. Firsher also did not use an Internal Fund Purchase Order (PO) to make the purchase from Algy and paid Algy with cash, and her personal credit card. Ms. Firsher placed an order with Algy for \$11,303 without obtaining bids from any vendor.

MIFA also states that for purchases made over \$1,000 but less than \$5,000, at least three documented telephone quotes are required. As recently as July 19, 2013, Ms. Firsher ordered uniforms from Fergo Sports, totaling \$1,575 without obtaining any quotes from approved vendors. Ms. Firsher also failed to use a PO, and paid Fergo Sports in cash.

The OIG interviewed Marilyn Eimer, Activity Director.<sup>15</sup> According to Ms. Eimer, the sponsors, such as Ms. Firsher, are required to attend a mandatory meeting scheduled during the planning days prior to the beginning of every school year. At this meeting, the sponsors are provided with a packet of information explaining procedures for purchasing uniforms utilizing the correct school forms, going through the school treasurer, and the Internal Funds Account. Ms. Eimer recalled providing Ms. Firsher with this information at the beginning of every school year since Ms. Firsher became the sponsor of the Majorettes.

**5. Failed to pay Florida sales tax**

Ms. Firsher provided the OIG Special Agents with copies of numerous receipts from different vendors that she used to purchase uniforms and equipment for the Majorettes. After reviewing these receipts, the OIG discovered that, except for two vendors, Ms.

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<sup>15</sup> Ms. Eimer supervises the Band Director; the Band Director supervises the sponsors; and the Assistant Principal supervises Ms. Eimer.

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Firsher failed to pay sales tax. These purchases did not qualify for tax exemption under MIFA.<sup>16</sup> Additionally, Ms. Firsher provided documents that indicate that she collected \$50 for sales tax and embroidery<sup>17</sup> from the Majorettes for the 2010-2011 school year; however, there is no record of Ms. Firsher forwarding the money she collected as taxes to the State of Florida or paying sales tax to any vendor for purchases made during the 2010-2011 school year. Ms. Firsher paid sales tax to only two vendors, pursuant to the receipts she provided to the OIG. One vendor was paid \$29.40 in sales tax on a purchase of \$420 on July 11, 2011, for the 2011-2012 school year. The second vendor appears to have been paid \$4.32 in sales tax on a purchase of \$61.75. The remaining invoices she provided show no sales tax. These invoices total \$13,650.50. The sales tax owed for this amount is approximately \$955.54. Additionally, the invoice for Fergo Sports totals \$1,575. The sales tax owed for this purchase is \$110.25.

***Monies collected and spent according to Ms. Firsher***

Ms. Firsher, by her calculations, collected approximately \$18,315.65 and expended approximately \$18,039.85, leaving a balance of \$275.80. The following is a breakdown of those collections and expenditures as claimed by Ms. Firsher:

**Table 1: Collections Claimed by Ms. Firsher<sup>18</sup>**

Amount	Description
\$16,403.30	Collected from Majorettes during 2010-2011 School Year
1,000.00	Donated by her mother
572.35	Fundraiser (Cookie Sale)
190.00	Fundraiser
150.00	Donated by City of Opa Locka Commissioner Holmes
<b>\$18,315.65</b>	

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<sup>16</sup> MIFA specifically states that sales tax **must be paid** for uniforms or costumes for which the students will claim ownership, as was the case here.

<sup>17</sup> According to her statement, the embroidery was \$25.

<sup>18</sup> The OIG was unable to determine how much money Ms. Firsher actually collected from fundraisers because no receipts were issued and the monies were not turned in to the School Treasurer to deposit in the Internal Fund account. The OIG was also unable to verify how much money Ms. Firsher actually collected from students, or from how many students, because there are no official records or proof for verification, only a haphazard list created by Ms. Firsher after the fact.

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**Table 2: Expenditures Alleged by Ms. Firsher**

Amount	Description
\$ 8,290.00	Original deposit as shown on Algy's invoice
600.00	Payment received by Algy on 6/21/2011 as per invoice report
572.35	Payment to Algy from fundraiser through Internal Fund Account
3,374.50	Miscellaneous expenditures to different vendors with receipts
3,495.00	Miscellaneous expenditures to different vendors without receipts
1,708.00	Money returned to students for uniforms and sweat suits w/o receipts or proof
\$ 18,039.85	

In addition to these calculations, Ms. Firsher believes that there are more miscellaneous expenditures that she is unable to remember.

Because of the lack of documentation, receipts, and Ms. Firsher's failure to follow school policy and guidelines, the OIG was unable to verify or find any evidence of the \$1,708 Ms. Firsher claims she returned to the students, or the \$3,495 in miscellaneous expenditures. Moreover, if we take into consideration the students missing from her list and the monies received from the new Majorettes in 2012, it is fair to say that she received much more than the \$18,315.65. Since many of the students claimed that they did not get all the uniforms and equipment they paid for, and some parents had to go out and buy items they had already paid for, we can only conclude that not all of the monies collected were used for the purpose intended.

***Continuing violations of School Board Policies & Procedures***

On November 12, 2013, the OIG did a follow-up interview of Ms. Firsher. Ms. Firsher stated that for the year 2012-2013, she did not have any new Majorettes added to her squad, and that she has not collected any money from the students or their parents for the last two school years. She also stated that she has not held any fundraisers or made any purchases from any vendors and therefore has not had a need to utilize the school's Internal Fund Account. OIG Special Agents interviewed Majorette GC. Contrary to Ms. Firsher's statement, Majorette GC stated that 2012-2013 school year was her first year as a Majorette and that she had made three payments of \$250 via checks, totaling \$750 to Ms. Firsher—owing one more payment. Student GC is not listed as a Majorette on the list Ms. Firsher provided to the OIG. Since GC became a Majorette during the 2012-2013 school year and Ms. Firsher collects the money from the students during the summer months, the OIG can only assume that the \$750 was paid to Ms. Firsher during the summer of 2012, after Ms. Firsher was aware of this investigation. However, pursuant to the Internal Fund Account ledger and Ms. Gendys-Rodriguez, these funds were not deposited in the Internal Fund Account.

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In the follow-up interview, Ms. Firsher was also asked how the new uniforms were being purchased. Her response was that Activity Director Marilyn Eimer and Assistant Principal Rogers authorized Mr. Scott, who was the Band Director for only a few weeks, to refer all the sponsors to a lady named "Opal" to purchase uniforms.<sup>19</sup> She stated that the Majorettes paid Opal Nichols directly, and she and Ms. Carroll picked up the uniforms for the students. Opal Nichols gave Ms. Firsher two receipts for the amounts paid by the Majorettes.

Ms. Firsher also stated that the Majorettes went to a store called Fergo Sports and purchased their Pep Band uniforms. She stated that she did not collect any money from the Majorettes and she did not handle any of the money for the purchase of these uniforms.<sup>20</sup>

OIG Special Agents followed up with Ms. Eimer and she denied authorizing Mr. Scott, Ms. Firsher or any other sponsor to use Opal Nichols as a vendor. She also stated that she was unaware that anyone was ordering from Opal Nichols or Fergo Sports, or any other vendor. Assistant Principal Rogers also denies directly authorizing Mr. Scott, as Ms. Firsher claims, or anyone else to go to any particular vendor to buy uniforms. .

OIG Special Agents also interviewed Opal Nichols and she did confirm that the Majorettes paid her directly and she provided Ms. Firsher with the receipts. However, contrary to Ms. Firsher's statement regarding the purchase of uniforms at Fergo Sports (Fergo), Vella Davis and Ego Ferguson of Fergo, stated that except for one parent, Ms. Firsher personally made all the payments for the uniforms in cash. She stated that Fergo provided updated invoices to Ms. Firsher every time she made a payment and a final invoice was given to Ms. Firsher when she paid in full on August 13, 2013. (EXHIBIT 3)

Accordingly, Ms. Firsher again bypassed the School Treasurer by failing to turn over the money she received from the Majorettes for deposit in the Internal Fund Account; ignored policies when making purchases; and failed to issue official receipts to the students. Furthermore, Ms. Firsher used an unauthorized vendor (Opal Nichols) to order uniforms and attempted to justify this by stating that she did not handle any of the money and the Majorettes paid Opal Nichols directly. Although she may not have handled the money in this instance, she was directly involved in taking some of the students for measurements and to place the orders, as well as picking up the uniforms for the students. Additionally the two receipts Opal Nichols issued in the sum of \$600 and \$635 were made out directly to Ms. Firsher. Mr. Rogers stated that he has always told the band staff and sponsors that if the parents wanted to buy uniforms from any supplier that was strictly between the parents and the vendors as long as the staff did

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<sup>19</sup> Ms. Firsher did not know Ms. Opal's last name, which the OIG later learned was Nichols.

<sup>20</sup> In fact, Ms. Firsher stated that she has not collected any monies from the Majorettes for the last two years (2012-2013 and 2013-2014 school years).

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not handle any of the money. This is not the case here because, although Ms. Firsher may not have handled any of the money paid to Opal Nichols, the parents had nothing to do with the selection of Opal Nichols as a vendor, and Ms. Firsher was directly involved with the selection of this vendor.

The OIG interviewed various school officials, including, among others, the principal, Band Director, activity director, school treasurer, and two assistant principals. During the interview of the Assistant Principal in charge of the Majorettes, it was clear that he was aware that the Majorettes had paid for uniforms and equipment that they did not receive. At one point, the Assistant Principal met with a parent who complained that she had paid the total amount due and had only received part of the order. He told the parent that they were going to do several fundraisers to collect money to pay the remaining balance due Algy in order to get the rest of the uniform order released. Once the order was released the uniforms would be provided to the students, or if the student had graduated and no longer needed them, the uniforms would be sold to the new students coming into the program and the money returned to the outgoing student. The OIG has found no evidence in the Internal Funds Account that any monies were returned to any Majorette other than Ms. Firsher stating that she did. It is contrary to M-DCPS policies and procedures to place orders without sufficient funds available in the Internal Fund Account to cover the order.<sup>21</sup> Moreover, all orders and purchases must be authorized by the principal and processed by the school treasurer. Obviously, the Vice Principal knew early on that Ms. Firsher was in violation of policies and procedures to the detriment of the Majorettes. Hence, it is evident that school officials knew or should have known that Ms. Firsher was not complying with M-DCPS Board policies and procedures pertaining to purchasing, collection, accounting and depositing of money into the Internal Fund Account.

### **RESPONSES TO THE DRAFT REPORT & OIG COMMENTS**

This report as a draft was provided to Ms. Firsher and the Principal of American Sr. High School for their review and discretionary written responses. A draft report was also provided to the Superintendent for informational purposes. The OIG received a response from Ms. Firsher accompanied by letters from Glenn Eichelberger, the Band Director, and Ms. Carroll, Sponsor of the Flagettes. The response and letters are incorporated herein as Appendix 1, and are summarized below.

In her response, Ms. Firsher acknowledges the allegations against her. However, she contends that she was not "given any formal training on the collection of funds," and not informed of any policies and procedures, including procurement procedures. In her response, Ms. Firsher states that she went to the School Treasurer numerous times to

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<sup>21</sup> "Sufficient funds **must be available** in the respective Internal Fund Account structure before a purchase is authorized and processed," Section II, Chapter 4, Internal Fund Purchases, MIFA.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS OFFICE OF THE INSPECTOR GENERAL**  
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“get the proper documents without success.” Ms. Firsher claims that she was unable to get any M-DCPS Board Rules, Bylaws and Policies, MIFA or the PGG until this school year—2013-2014. Ms. Carroll, in her letter of support, also contends that Ms. Eimer did not provide the sponsors with any package explaining the procedures for purchasing uniforms or utilizing the correct school forms until “this school year which is 2013-2014.”

These statements are contrary to Ms. Eimer’s account that every year the sponsors are required to attend a mandatory meeting during the two-week planning period prior to the beginning of every school year. Ms. Eimer provided the OIG with copies of the packet that was handed out to all sponsors, as well as Ms. Firsher’s signed acknowledgement of an email form for the 2012-2013 school year.<sup>22</sup> (**EXHIBIT 4, Composite**) Moreover, even if Ms. Firsher was not provided with a set of the various policies and procedures—as she claims—the M-DCPS Board Rules, Bylaws and Policies, MIFA or the PGG policies and procedures, are easily accessible on the school board website, [www.dadeschools.net](http://www.dadeschools.net).

Ms. Carroll also states that she accompanied Ms. Firsher to see the School Treasurer in the summer of 2010 to request a receipt book for the Majorettes. According to Ms. Carroll, the School Treasurer told them that she had closed her books for the end of the school year and they had to come back. Ms. Carroll does not say in her letter if she or Ms. Firsher went back a second time to request the receipt book.

Mr. Eichelberger states, in his letter, that he accompanied Ms. Firsher to the School Treasurer’s office to open an Internal Fund Account, without success. Mr. Eichelberger stated that he and Ms. Firsher went to the School Treasurer, in the summer of 2010, and were told they would have to wait until school reopened. They returned in the fall of 2010 and were told that the paperwork had been submitted to downtown and she was waiting to hear back from them. Mr. Eichelberger states that since they were not allowed to open an account, Ms. Firsher was “forced” to make direct payments to the vendors so she would not have to hold on to large sums of money. He claims that funds still needed to be collected regardless if an account was available.

Although it may be true that funds needed to be collected, it does not explain why the monies collected were not submitted to the School Treasurer. This failure violated school board policies and procedures, as well as the rules of American High, which requires—without exception—that,

“All monies collected by school employees, students, or authorized volunteers, **must be submitted** to the School Treasurer on the **SAME DAY COLLECTED** by 1:30 PM, in the same form as collected, (i.e., cash for

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<sup>22</sup> Prior to 2012-2013 school year, there was no written or signed document acknowledging attendance, but Ms. Eimer specifically remembers Ms. Firsher being present for those meetings every year.

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cash, checks for checks, etc.” Additionally, “**After 1:30 PM**, monies collected pending deposit **must** be verified by the treasurer, post [sic] in the Collection/Deposit Log (FM-8249), placed in the safe vault, and shall be deposited by the treasurer the **next business day. No Exception.**”<sup>23</sup>  
[Emphasis in original]

Ms. Firsher also claims that she was not aware that she failed to pay any Florida sales tax. Last, she claims that this complaint was made by a parent in retaliation.

### **CONCLUSION & RECOMMENDATIONS**

The OIG investigation determined that Ms. Firsher failed to comply with M-DCPS Board policies and procedures pertaining to the collection, accounting, and handling of money for a school-sponsored activity. When she was confronted with the violations, she continued to mishandle the funds in violation of the policies and procedures as detailed in this report. While Ms. Firsher admits that she mishandled monies, she sets forth numerous arguments to excuse her actions. The OIG is not persuaded.

School officials were made aware of Ms. Firsher's non-compliance when parents and students first began to complain. Additionally, the M-DCPS Office of Management and Compliance Audits completed an audit of American High in June 2012 and found similar violations of the policies and procedures. Yet, even as recent as the 2013-2014 school year, Ms. Firsher was allowed to continue violating the policies and procedures pertaining to the funds collected for the Majorettes.

The OIG recommends that the Principal of American High 1) prohibit Ms. Firsher from handling any monies for any school-sponsored activity, and 2) ensure that the policies and procedures detailed herein are followed by her successor for the Majorettes, as well as all sponsors for performing groups.

The OIG requests that the Principal of American High provide a status report 60 days after the beginning of the 2014-2015 school year, on or about October 17, 2014, detailing the steps taken in recognition of our recommendations.

This report is being provided to the M-DCPS Administration and the School Board for whatever additional action is deemed appropriate.

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<sup>23</sup> Quoted from the Internal Fund Accounting Overview, a handout provided to Sponsors during the mandatory meeting.



# **Miami-Dade County Public Schools Office of the Inspector General**

## **Appendix A**

**Governing Authorities**

(5 pages)

**Final Report  
SB1213-1001**

## **RELEVANT GOVERNING AUTHORITY**

### ***M-DCPS Performing Group Guidelines July 2011<sup>1</sup>***

#### ***What is the definition of a performing group?***

A performing group is a School sponsored extracurricular activity group, including, but not limited to: cheerleaders, majorettes, dance groups, band auxiliary, drill teams and kick lines.

#### ***Who may be the sponsor of a performing group or cheerleading squad?***

A certified teacher should be the sponsor of a performing group or cheerleading squad. In certain instances, exceptions may be made. An exception can only be granted by the Administrative Director, District/School Operations,<sup>2</sup> who can be contacted at 305-995-7626.

#### ***What are the rules and regulations regarding fundraising for performance groups/squads?***

All procedures in the M-DCPS *M-DCPS Manual of Internal Fund Accounting for Elementary and Secondary Schools* must be followed.

### ***M-DCPS Board Rules in effect during 2010-2011 Academic Year***

#### **Rule 6Gx135C-1.061- MANAGEMENT OF FUNDS/SCHOOL ACTIVITIES – INTERNAL FUND ACCOUNTS**

The specific procedures to be followed regarding the accounting and management of funds generated by school activities is contained in the **Manual of Internal Fund Accounting for Elementary and Secondary Schools**, which is incorporated by reference in Board

**Rule 6Gx13-3D-1.021. Internal Fund/School Activities – Specific Procedures.** This manual is on file in the Office of Board Recording Secretary and the Citizen Information Center.

#### **6Gx13-3D-1.021 – INTERNAL FUND/SCHOOL ACTIVITIES- SPECIFIC PROCEDURES**

The specific procedures to be followed regarding the accounting and management of funds generated by school activities is contained in the **Manual of Internal Fund Accounting for Elementary and Secondary Schools**, which is incorporated by reference in this rule is

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<sup>1</sup> These guidelines are written in a question and answer format.

<sup>2</sup> This section has now been changed and requires any exceptions to be granted by the Assistant Superintendent of School Operations.

part hereof. The **Manual of Internal Fund Accounting for Elementary and Secondary Schools** is on file in the Office of Board Recording Secretary and in the Citizen Information Center.

***M-DCPS Board Bylaws & Policies in effect during 2011-2012 Academic Year***

Policy 6610 – Internal Accounts

Internal funds are those used by a school/department which are not directly supervised by the District through regular county school budget sources. They are administered by each individual school/department according to School Board policies, Administrative Rules, Florida Statutes, and procedures adopted by the Board. The Manual of Internal Fund Accounting for Elementary and Secondary Schools (MIFA) establishes the regulations and procedures for administering the Schools' Internal Fund Accounts....

***Manual of Internal Fund Accounting for Elementary and Secondary Schools***

Section II Chapter 2 – Collection of Money

I. GENERAL INFORMATION

The school principal is ultimately responsible for monitoring and administering the revenue generated from Internal Fund activities. All money handled by or coming into direct custody of a school employee for any such activity must be accounted for in the school's Internal Fund. The school treasurer is the designated person for receiving, recording and depositing all funds collected, as well as maintaining records for Internal Fund financial transactions processed. Accordingly, all money collected for Internal Fund activities must be submitted to the school treasurer to be deposited in the school's checking account. This chapter sets forth the policy and procedures regarding the collection and accounting for money generated from Internal Fund activities.

II. GENERAL POLICY

- A. At the point of collection, money handled by or coming into direct custody of a school employee must be documented, at a minimum, in a *Recap of Collections* (FM-1004) form and submitted to the school treasurer for deposit.
- B. In addition to a *Recap of Collections* (FM-1004) form, individual collections of \$15.00 or more must also be supported by issuing official school board forms/receipts. One of the following types of

forms/receipts must be used, as applicable, depending on the revenue being collected as required by Internal Fund policy:

Official pre-numbered Official Teacher's Receipt Book (FM-0976) (Board of Public Instruction {BPI} [sic] Employee Receipt)

1. Official pre-numbered Student/Volunteer Receipt (FM-1002)
  4. Official pre-numbered Centralized Fee Receipt (FM-1000)
- F. Money collected by school employees, students, or authorized volunteers for school activities, regardless of the amount, must be submitted to the school treasurer, or back-up designee, on the **same day collected**.
1. Money collected on school premises **must not** be taken home or away from school grounds.
  2. Financial transactions involving the initial handling of money away from school premises must have prior approval of the principal or his/her designee, and must be submitted to the school treasurer for deposit the **next business day**.

## Section II Chapter 3 – Deposit Procedures

### II. GENERAL POLICY

In accordance with **Section II, Chapter 1 – Internal Fund Depositories/Investment of Funds** of this manual, all schools must maintain an operational checking account to deposit funds generated through Internal Fund activities. Any money handled by or coming into custody of a school employee must be accounted for in accordance with the collection policies and procedures established in **Section II, Chapter 2 – Collection of Money** of this manual, and submitted to the school's treasurer for deposit according to the policies and procedures set forth in this chapter.

## Section II Chapter 4 – Internal Fund Purchases

### II. GENERAL POLICY

- B. **Before an order/purchase is made**, the use of an *Internal Fund Purchase Order* (FM-1012), **authorized**

by the principal and **processed** by the school treasurer, **is required for all purchases of goods, supplies, merchandise etc., costing \$100.00 or more.**

Purchases made in violation of this policy will be considered unauthorized and will become the sole responsibility of the person making the purchase.

1. The *Internal Fund Purchase Order* (FM-1012) must be approved by the principal or his/her designee and processed by the school treasurer prior to the order being placed or the purchase being made.

## Section II Chapter 4 – Internal Fund Purchases

### III. GENERAL PROCEDURES

- B. For purchases of \$5,000.00 or more but less than \$25,000, at least three (3) written bids from the solicited vendors are required.
- C. Under no circumstances may a School Board employee capitalize on his/her position to buy or sell merchandise or services. School Board employees are prohibited from:
  1. Using the School Board's sales tax exemption for personal gain.
- D. Sufficient funds **must be available** in the respective Internal Fund account structure before a purchase is authorized and processed.

## Section IV Chapter 9 – Sales Tax

### II. GENERAL POLICY

- b. Only purchases of items for school use and for which the school will claim and maintain ownership are exempt from sales tax at the time the purchase is made. Examples of sales tax exempt and taxable purchases are as follows (this list may not be all-inclusive):
  - 2) Sales tax **must be paid** for the following purchases:
    - a) Merchandise purchased for re-sale

b) T-shirts, including team t-shirts, or other personal use items (i.e., jackets, sweatshirts, mugs, etc.) for which the students will claim ownership, even if used for student recognition and/or incentives.

1. c) Uniforms or costumes (for which the students will claim ownership)

**Miami-Dade County Public Schools  
Office of the Inspector General**

**Exhibit 1**

**Money Orders**

(1 page)

**Final Report  
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MONEY ORDER RECEIPT - NON NEGOTIABLE

Get a reloadable Western Union Prepaid MasterCard. Add money again and again. No credit check or bank account required. Get one at westernunion.com/mymoneywise

6/14/11

AGT 317100 LDC 000000 DT 061411 \$340.00 3HUNDRED40DOLLARS AND NO CENTS

*Payable to: Rakia Firshei Uniform deposit*

Payable to: RETAIN THIS MONEY ORDER RECEIPT. IT MUST BE INCLUDED WITH ALL REFUND REQUESTS. BE SURE TO READ IMPORTANT INFORMATION BELOW AND ON BACK. PURCHASE AGREEMENT: You the purchaser agree that Western Union Financial Services Inc. (WUFSI) need not stop payment on, or replace, or refund a lost or stolen WUFSI Money Order unless (1) you fill in the face of the Money Order at the time of purchase, and (2) you report the loss or theft to Western Union Financial Services Inc. in writing immediately, and (3) you provide WUFSI with this original Money Order receipt issued by Western Union Financial Services Inc., Englewood, Colorado. For customer service, call 1-800-999-9660.

\* 1 4 3 4 0 5 8 9 0 8 8 \*



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MONEY ORDER RECEIPT - NON NEGOTIABLE

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AGT 317100 LDC 000000 DT 100311 \$300.00 3HUNDREDDOLLARS AND NO CENTS

*Payable to: Ms Kica AHS Marnette Uniform*

Payable to: RETAIN THIS MONEY ORDER RECEIPT. IT MUST BE INCLUDED WITH ALL REFUND REQUESTS. BE SURE TO READ IMPORTANT INFORMATION BELOW AND ON BACK. PURCHASE AGREEMENT: You the purchaser agree that Western Union Financial Services Inc. (WUFSI) need not stop payment on, or replace, or refund a lost or stolen WUFSI Money Order unless (1) you fill in the face of the Money Order at the time of purchase, and (2) you report the loss or theft to Western Union Financial Services Inc. in writing immediately, and (3) you provide WUFSI with this original Money Order receipt issued by Western Union Financial Services Inc., Englewood, Colorado. For customer service, call 1-800-999-9660.

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AGT 325138 LDC 000262 DT 010812 \$200.00 2HUNDREDDOLLARS AND NO CENTS

*Ms. Kica Firshei*

*Payable to: Marnette Uniform*

Payable to: RETAIN THIS MONEY ORDER RECEIPT. IT MUST BE INCLUDED WITH ALL REFUND REQUESTS. BE SURE TO READ IMPORTANT INFORMATION BELOW AND ON BACK. PURCHASE AGREEMENT: You the purchaser agree that Western Union Financial Services Inc. (WUFSI) need not stop payment on, or replace, or refund a lost or stolen WUFSI Money Order unless (1) you fill in the face of the Money Order at the time of purchase, and (2) you report the loss or theft to Western Union Financial Services Inc. in writing immediately, and (3) you provide WUFSI with this original Money Order receipt issued by Western Union Financial Services Inc., Englewood, Colorado. For customer service, call 1-800-999-9660.

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AGT 324774 LDC 000673 DT 011312 \$140.00 1HUNDRED40DOLLARS AND NO CENTS

*Ms. Kica Firshei*

Payable to: RETAIN THIS MONEY ORDER RECEIPT. IT MUST BE INCLUDED WITH ALL REFUND REQUESTS. BE SURE TO READ IMPORTANT INFORMATION BELOW AND ON BACK. PURCHASE AGREEMENT: You the purchaser agree that Western Union Financial Services Inc. (WUFSI) need not stop payment on, or replace, or refund a lost or stolen WUFSI Money Order unless (1) you fill in the face of the Money Order at the time of purchase, and (2) you report the loss or theft to Western Union Financial Services Inc. in writing immediately, and (3) you provide WUFSI with this original Money Order receipt issued by Western Union Financial Services Inc., Englewood, Colorado. For customer service, call 1-800-999-9660.

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# **Miami-Dade County Public Schools Office of the Inspector General**

## **Exhibit 2**

**Request to Open Internal Fund Account & Response Emails**  
(3 pages)

**Final Report**  
**SB1213-1001**

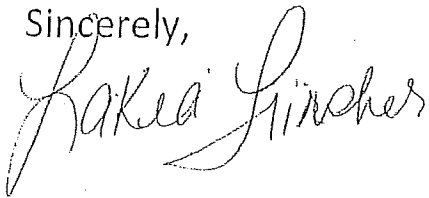
May 24, 2011

To whom it may concern:

I La'Kia Firsher, club sponsor for the American Senior High School Majorettes, am asking to open a school account for this club. I believe that the Majorettes will contribute a positive impact to the Patriot Family, as well as to themselves. Being part of this professional organizational, the young ladies that will be representing American Senior High Schools as Majorettes will encourage pride, responsibility, team work, etc.

As role models they will demonstrate positive attitudes and academic excellence to the student population. Their achievement in making this squad will increase school spirit.

Sincerely,

A handwritten signature in cursive script that reads "La'Kia Firsher". The signature is written in black ink and is positioned below the typed name "La'Kia Firsher".

**Gendys-rodriguez, Elizabeth A.**

---

**From:** Lewin, Dorothy M.  
**Sent:** Thursday, June 02, 2011 8:24 AM  
**To:** Gendys-rodriguez, Elizabeth A.  
**Cc:** Diaz, Luis E.  
**Subject:** 7011-Majorette Account  
Elizabeth,

I received the fax from Mr. Diaz regarding a class/club account from Majorettes. You actually had 5003 0112 open. I went ahead and activated additional objects. Please let me know if you need anything else.

dossy

Dossy Lewin, Business Manager  
Internal Fund Accounting  
Phone: 305-995-2280  
Fax: 305-995-1651  
[dlwin@dadeschools.net](mailto:dlwin@dadeschools.net)

TRANSMISSION VERIFICATION REPORT


TIME : 06/01/2011 17:55  
NAME :  
FAX :  
TEL :  
SER. # : 000H4J326932

DATE, TIME	06/01 17:54
FAX NO./NAME	93059951651
DURATION	00:00:35
PAGE(S)	02
RESULT	OK
MODE	STANDARD

MEMORANDUM

May 27, 2011

**TO:** Dossi Lewin, Business Manager Regional Center I  
Internal Funds

**FROM:** Luis E. Diaz, Principal   
American High School  
Loc # 7011

**SUBJECT: REQUEST TO ACTIVATE A NEW ACCOUNT**

We are requesting to activate a new account in program number 5003.  
Please forward a function number as soon as possible for club services:  
(Majorettes), Thanks in advance for your cooperation.

Cc: file

**Miami-Dade County Public Schools  
Office of the Inspector General**

**Exhibit 3**

**Fergo's Final Invoice**  
(1 page)

**Final Report**  
**SB1213-1001**

To: M. Tabarnero  
 From: Larkia Firsher

Fergo Sports  
 19654 N.W. 27 ave  
 Miami Gardens, FL 33056

**Invoice**

Date	Invoice #
7/19/2013	66338

Bill To
American Senior High School 18350 Nw 67 ave Hialeah Fl, 33015

**PAID**  
**08/13/2013**

P.O. No.	Terms	Project

Item	Description	Est Amt	Prior Amt	Prior %	Qty	Rate	Curr %	Total %	Amount
Promo It..	Majorettes Top navy blue, red and white (Majestic majorettes) long lights with red inserts at bottom.	1,350.00			19	75.00	105.56%	105.56%	1,425.00
Art & Se..	Art & Set up fee 786-760-2825 kia top l bottom m	150.00				150.00	100.00%	100.00%	150.00

**Total** \$1,575.00

**Payments/Credits** -\$1,575.00

**Balance Due** \$0.00

To begin the order process you must place half down payment or a certified Government Purchase Order (P.O) or State Organization (P.O). Once we receive a secure form of payment; we will send a sample for your approval on the size, color, and quality of fabric. Only when we receive your sign signature on the approval form and sizes, we then will begin the production process to complete the order. Orders take up to 8-12 weeks to deliver. The remaining balance is due before products are shipped. Payment on P.o's terms is within 30 days of delivery. No refund on custom orders.

# **Miami-Dade County Public Schools Office of the Inspector General**

## **Exhibit 4**

**Copy of Email signed by Ms. Firsher on August 30, 2012, acknowledging that she  
was advised of the rules pertaining to fundraising and purchasing, and  
Internal Fund Accounting Overview**

**(10 pages)**

**Final Report  
SB1213-1001**

**Gabriel, Marcus**

---

**From:** Eimer, Marilyn L.  
**Sent:** Thursday, August 30, 2012 8:33 AM  
**To:** 7011-All Staff; 7011-Sponsors; 7011-Coaches  
**Cc:** 7011-Administrators  
**Subject:** fundraising and purchasing

As discussed in the opening of school meeting held in the media center, each club, auxiliary and athletic organization were advised of the rules pertaining to fundraising and purchasing. Any fund raiser or purchasing not in compliance with the guidelines set forth in the opening of school meeting, that causes an audit exception, a recommendation from the Assistant Principal to the Principal to remove that sponsor from the organization.

Before any purchases are made by booster clubs, the following information must be submitted to me:

1. Organizational chart, (name of president, vice president, etc)
2. Copy of by-laws
3. Bank information
4. Auxiliary and club sponsors will not pay vendors in cash for any items purchased, an account must be established paid through the school.
5. Persons making any unauthorized purchases, will now be held personally liable for payment.
6. Absolutely no fundraising or selling may take place unless it's been approved.

Once all booster information has been confirmed, purchases are to be delivered to the booster club, not to the school. Any purchases delivered to the school, not meeting the guidelines covered in the opening of school meeting, will be returned to the vendor.

Please print this email, sign it and turn it in to Ms. Eimer before the end of the day on Friday, August 31, 2012.

Name Lakia Firsher  
Signature Lakia Firsher  
Date 8/30/12

*Marilyn L. Eimer*  
American Senior High School  
Activities Director  
Assistant Athletic Director  
ACT/SAT Waivers  
305-557-3770 Ext. 2240

"Good things happen at good schools. Great things happen at American High School."



Supplement  
FBLA?

# AMERICAN SENIOR HIGH SCHOOL

## CLUBS/ORGANIZATIONS

### SERVICE CLUBS

- INTERACT
- SORROTA
- STUDENT GOVERNMENT

### CLASSES

- CLASS OF 2013
- CLASS OF 2014
- CLASS OF 2015
- CLASS OF 2016

### ACADEMIC/HONORS/INTEREST CLUBS

- AMERICAN YEARBOOK
- ART CLUB
- BAND
- BIBLE CLUB
- CHEERLEADERS
- CHORUS/MUSIC
- DECA
- ~~DRAMA~~
- ENVIRONMENTAL CLUB
- 5000 ROLE MODELS
- HERITAGE PLAYERS
- FUTURE EDUCATORS OF AMERICA
- FLAGS
- JROTC
- HOSA
- MAJORETTES
- MU ALPHA THETA
- NATIONAL HONOR SOCIETY
- PLATINUM DAZZLERS
- PRE-MEDICAL HONOR SOCIETY
- SADD
- S.E.C.M.E.
- SHAPE CLUB
- SILVER KNIGHTS
- DFYIT
- UNITE
- WOMEN OF TOMORROW

Little Patriots  
 HOSA  
 Tech Ed - Nicholson

## 2012-2013 SPONSORS

- K. YEARICK
- T. MARTINEZ

- C. ROWAN
- J. CONTRERAS
- C. ROWAN
- D. CAIN

- S. GBADEBO
- C. LAFFIN/T. SAINZ
- G. EICHELBERGER
- B. GRAIBE

Coaches  
OK

- J. CONTRERAS
- S. HUNT
- Y. MOTON
- P. DEGRAFF
- C. TROIANIELLO
- J. PARROTT
- P. DEGRAFF
- T. SIMPSON
- M. CARROLL

Coaches  
OK

- S. BROWN
- D. PANKA/B. GRAIBE
- L. FIRSHER
- T. DAVIS
- N. GRAY
- R. POWELL
- I. MEDOVOY

Coaches  
OK

- A. SIMON
- M. COX
- G. SHIREMAN
- V. WISNISKI
- R. SCOTT-GIBBS
- R. SCOTT-GIBBS
- T. MARTINEZ

M. Gutterman  
 PANKA

**CLUB/ORGANIZATION REQUIREMENTS  
2012 – 2013**

**ALL GROUPS MUST HAVE A MEETING AND FULFILL THE  
REQUIREMENTS STIPULATED BY SEPT. 18, 2012, BELOW, BEFORE  
ANY SUPPLEMENT IS IMPLEMENTED!!**

**\*\* BY THE ABOVE DATE, YOU MUST HAVE TURNED IN,  
TO LYN EIMER:**

**A ROSTER OF STUDENTS ALREADY PARTICIPATING  
(FORMER MEMBERS)**

**YOUR SIGNATURE TO INDICATE THAT YOU ARE AWARE OF YOUR  
DUTIES AND REQUIREMENTS**

**A LIST OF PLANNED ACTIVITIES FOR THE YEAR (ALL GROUPS  
SHOULD STRIVE TO INCLUDE THE COMMUNITY, AS WELL AS OUR  
STUDENTS, IN AT LEAST ONE ACTIVITY)  
SCHEDULED DATES, TIMES, LOCATION AND PURPOSE OF MEETINGS  
FOR THE YEAR**

**ALL STUDENTS MUST HAVE A PREVIOUSLY ISSUED PASS TO ATTEND  
A LUNCH MEETING! (CLUB PASSES ATTACHED)**

**A MINIMAL MONTHLY MEETING MUST TAKE PLACE**

**STUDENTS MUST NOT BE TAKEN OUT OF CLASS FOR ANY REASON –  
THE ONLY EXCEPTION WILL BE ON THE DAY OF THE CLUB FAIR –  
DATE TO BE DETERMINED – UP TO 4 STUDENTS MAY BE GIVEN A PASS  
THE DAY BEFORE, TO BE RELEASED AT 10:45AM TO SET UP IN THE GYM**

## FUND RAISING PROCEDURES

1. Complete fund raising activity application – FM 1018 – at least 2 weeks before the activity.

\*\* If you are planning a fund raiser that is an a **community (outside of school) sale**, along with Form 1018, you must type and **complete Form 5656**. These sales are approved through the Region and take approximately 4 weeks for approval.

**\*\*NEED APPROVAL BY L. EIMER**

**\*\*NEED PRINCIPAL'S APPROVAL**

**\*\*RECEIVE ACTIVITY # FROM TREASURER'S OFFICE**

(All of this must be done prior to any activity taking place)

Please remember that **just turning in paperwork doesn't mean an approval** – you must get confirmation of approval before beginning any activity.

2. Complete **PURCHASE ORDER** for items to sell.
  - A. Purchase orders are mandatory on anything \$150.00
  - B. Less than \$150.00, check to make sure the funds are available, before you pay for items. If the funds are not available you will not be reimbursed.
  - C. If you purchase items with your own money, CASH or personal Credit Cards, you must turn in the detailed receipt in order to be reimbursed. Please make sure that what you are purchasing is approved.

3. Complete **DISTRIBUTION SHEET** for the students receiving items to sell

4. Complete **TALLY SHEET** or **BPI RECEIPTS**

A. Less than \$15.00 please use Tally Sheet.

B. More than \$15.00 please use BPI receipts.

**You, MAY NOT, for any reason, collect money from students without the use of either a Tally Sheet or BPI receipt.** BPI RECEIPT books will be checked weekly by

L. Eimer or E. Gendys-Rodriguez – you need to bring it to one of us to be looked over.

5. Complete **RECAP FORM**, to turn in collected monies. Each day money is collected, it must be turned in. All monies, no matter how small, must be turned in to the treasurer by Friday afternoon!

6. Complete **INTERIM REPORT OF CONTINUING SALES, IF APPLICABLE**

An example would be shirts, candy (those items that you count i.e.: you receive 200 and 50 are sold on the first day so a report would be done when the recap is done.)

7. Complete the **OPERATING REPORT** within one month of the end of the sale or activity. (If necessary, complete a certificate of loss or financial obligation form.)

**PLEASE REMEMBER THAT ALL THESE PROCEDURES ARE TO BE FOLLOWED  
IN ORDER TO AVOID AUDIT EXCEPTIONS!**

**THANKS FOR ALL YOUR HARD WORK, TIME AND INTEREST IN OUR  
STUDENTS!!**

## FIELD TRIP PROCEDURES

Speak with Lyn Eimer before completing any paperwork, to determine dates and designation for trip.

All paperwork begins with Form 2431, and can be found on your desktop. They must be typed and filled out completely, with all required signatures before turning them in to Lyn Eimer.

Students must have passed the FCAT, ACT or SAT in order to leave the building for any activity, other than a sporting event. Other field trip requirements are list on the back of this form and apply to all students.

The activities director must receive your field trip roster in enough time to check the status of the students on the list, to determine whether or not they may participate.

In county field trip forms **must be turned in at least 2 weeks in advance**, there are very few exceptions to this requirement.

Out of county field trip forms **must be turned in 6 weeks in advance** since they must go to the Region for approval.

There is a list of rules that may be used for all students attending any activity. It is strongly suggested that all students and their parent/guardian sign this to deter any negative behavior.

# Internal Fund Accounting Overview

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## Collection of Funds

- All money collected by school employees, students, or authorized volunteers for school activities, regardless of the amount, **must be submitted** to the school treasurer on the **SAME DAY COLLECTED** by **1:30 PM**, in the same form as collected, (i.e., cash for cash, checks for checks, etc.).
- At a minimum, a completed Recap of Collections (FM-1004) with the following required documentation must be used to support all monies collected:
  1. **Date of deposit**
  2. **Account Name**
  3. **Accounting Structure (including sub-ledger)**
  4. **Details of collection**
  5. **Sponsor's signature**
  6. **Supporting official receipts (when applicable)**
  7. **Tally of student signatures (when applicable)**
  8. **Breakdown of cash/checks**
- Collections of less than \$15.00 can be documented by the tally of student signatures on the Recap of Collection.
- Collections of \$15.00 or more (when no merchandise is received) must also be supported by:
  - Teachers Receipt Book (FM-0976)
  - Approved pre-numbered vendor receipts (i.e. used for student picture sales)
- Photocopies of Tickets or In-house Computer Generated Tickets are not allowed.
- Pre-sales always require receipts regardless of the individual amounts collected.
- If combined collections are for different activities, a separate Recap of Collections must be prepared to summarize the collections for each activity.
- Erasures or alterations on Receipts are not allowed. If an error is made, void the receipt and retain all three copies for audit purposes. **Do not throw away the white copy**, if white receipt is missing, **sponsor might be liable for the amount posted on the receipt or an explanation in writing must be submitted to the principal.**
- On Friday all monies must be deposit, regardless of the total amount collected. Monies collected on school premises must not be taken home or away from school grounds.
- By the end of every school day, it is the collector's responsibility to submit money collected to an authorized school personnel for safekeeping when the treasurer has closed for the day or is not available to accept the collection.
- **After 1:30 PM**, monies collected pending deposit **must** be verified by the treasurer, post in the Collection/Deposit Log (FM-7249), placed in the safe vault, and shall be deposited by the treasurer the **next business day**. *No Exception.*

## Internal Fund Purchases:

Before an order/purchase is made the use of an Internal Fund Purchase Order (FM-1012) authorized by the principal and processed by the school treasurer, is required for all purchases of goods, supplies merchandise, etc. costing \$100.00 or more. Purchases costing less than \$100.00 the use of an Internal Fund Purchase Order may be effectuated, but is not required. All purchases regardless the amount should meet the criteria below:

- **Price quotation or bid requirements must be observed if the items are subject to bid criteria:**
  - Less than \$1,000.00 telephone bid quotations may be requested but are not required**
  - \$1,000 - \$4,999: 3 written bids**
  - \$5,000 - \$24,999: 3 written bids**
  - \$25,000 or more: formal bid process**
- The use of split purchases to circumvent bid requirements is specifically forbidden.
- Sales Tax must be paid on all purchases that are made for resale and for items that are not the property of the school.
- The school is exempt from paying sales tax on items that are for instructional purposes and will become the property of the school. The school treasurer is responsible for providing the School Board's sales tax exemption number directly to vendors, when applicable.
- In order for the school's sales tax exemption to be applied towards an eligible purchase, the payment must be made **directly to the vendor with a school or district issued check**.
- Expenditures from clubs accounts must be justified according to the School Board policy.
- No expenditure may be made from club funds to benefit any one individual. Equipment purchases from club funds for members' use during the year will become property of the school and must be placed on inventory.

Once a purchase order is completed, the treasurer will process it as follows:

1. Verify if uncommitted funds are available
2. Ascertain that all the above requirements are met
3. Obtain the school principal's or designee's signature as evidence of authorization.
4. Enter the purchase order into the system to encumber the funds in the account.
5. Give the original white copy to sponsor to fax, call in or pick up the order.

### **Disbursements**

All disbursements for expenditures to be paid from the school's Internal Fund must be made via check and must be approved by the principal. No disbursement is to be made from cash money collected from any activity before being deposited by the treasurer in the school's checking account.

Properly completed Check (voucher) requisition (FM-0992) with all signatures must include:

- Original Invoice with acknowledgement of receipt of goods on the invoice signed by the person placing or retaining the custody of the merchandise.
- Internal Fund Purchase Order (FM-1012) for all purchase of \$100.00 or more.
- Price quotations or bids (thresholds).

- **Packing slips, faxed invoices or monthly statements are not allowed as supporting documents to request a check.**
- Payment of Sales Tax, when applicable (i.e. items for resale).
- All invoices must be submitted for payment within 30 days upon receipt of merchandise and take all applicable discounts for prompt payment.
- **Allow at least 72 hours for processing.**

### **Fundraising Activities**

- A fundraising application (FM-1018) must be completed for all fundraising activities and approved by the Principal. Allow **two weeks** for processing.
- For activities that extend out into the community must also be approved by the Regional Center. Must complete fundraising application (FM-5656). Allow **four weeks** for processing.
- The principal has the overall and final authority for approving the activities for school-allied organizations: (PTSA, Booster Club, etc.) Either of the following forms must be completed for this type of activity:
  - (FM-6570) School-Allied Organization Fundraising Activity Application
  - (FM-6571) School-Allied Organization Fundraising Activity Application – Community Sales
- All fundraising activities must be controlled by:
  1. Pre-numbered, serialized receipts;
  2. Pre-numbered, serialized tickets with pre-printed dollar amounts; or
  3. Physical inventory counts of tangible items
- All pre-numbered forms must be controlled by the School Treasurer (no one should be buying receipt books or tickets for their activities from an outside vendor).
- Once approved, fundraisers are issued an activity number by the Treasurer and recorded on an Activities Log (FM-6672).  
The approved pink copy will be left in the sponsor's mail box for confirmation.
- **NO MONIES** will be collected prior to the approval of the fundraising application, ***NO EXCEPTIONS.***
- **Sales should be done on the dates posted on the application.** If no sales are done the activity will be cancelled automatically. Any changes occurred a new fundraising application should be filed, ***NO EXCEPTIONS.***
- Fundraising activities are subject to Sales Tax and the tax must appear on the vendor's invoice as a separate line item.
- Up to 15% of the profits from the activity can be transferred to the General Miscellaneous account.
- At the end of the activity, a Student Activity Operating Report (FM-0996) and applicable supporting documents from the list below, must be completed and signed within **TWENTY DAYS, NO EXCEPTIONS:**
  - FM-5656 Fundraising Community Sales
  - FM-2918 Certificate of Disposal
  - FM-0997 Certificate of Loss
  - FM-6679 Complimentary Items Recipient List

### **Donations:**

Monetary donations made by an individual, organization, or other group to any school and/or school-sponsored student class/club should be accompanied by a donation letter in order to document the donor's intent for the donation. No Exception.

Please refer to the District's Manual of Internal Fund Accounting Procedures and Student Activities Handbook for more information.

### **Field Trips:**

- Complete a field trip packet with the Activities Director for administrative approval:  
(FM-2431) Field Trip Permission Request Forms  
(FM-4573) Field Trip Parent permission Forms  
(FM-3530) Field Trip Rosters  
(FM-0994) Travel Expense Report by Faculty when Accompanying Students
- **No money can be collected until the field trip is approved.**
- Once the application has been approved by the Principal or designee, and Regional Center Superintendent the sponsor will be notify to initiate collection, a copy of the application must be given to the treasurer for confirmation.
- All monies collected from students and/or revenue generated from student club activities to fund school-sponsored field trips must be submitted to the school treasurer same day collected, (*see Collection of Funds*).
- The amount collected from students for a field trip must only include actual expenses for the trip (i.e., admission fees, transportation, lodging, when applicable) and rounded to the nearest dollar.
- Payment of registration fees, deposits, or partial payment required by vendors for certain field trips can be made by the school treasurer via an internal fund check. Allow at least 72 hours for processing payment, (*see Disbursements*).
- For transportation, choose a vendor that does not require payment the same day of the trip, is preferable to request an original invoice to be paid within ten days after the trip takes place.
- Transportation must be selected from the approved list or a confirmation must be received from downtown, including the name of the person spoken to for approval.

Please refer to the District's Field Trip Procedures Manual and Student Activities Handbook for more information.



**"TIPS FROM THE TREASURER"**

*PLAN AHEAD, DON'T PROCRASTINATE*

*COMPLETE NECESSARY FORMS ON TIME*

*FUNDRAISING SALES DURING THE DATES  
SELECTED ONLY*

*NO APPROVAL, NO FIELD TRIP, NO MONEY  
COLLECTED*

*DEPOSITS ON TIME, BY 1:30 PM DAILY,  
NO EXCEPTIONS*

*FOLLOW THE PROCEDURES  
OR  
THE PRINCIPAL WILL BE NOTIFIED IMMEDIATELY*

*WHEN IN DOUBT, ASK!*

**THANKS**

# **Miami-Dade County Public Schools Office of the Inspector General**

## **Appendix 1**

Response to Draft Report from La'Kia Firsher  
(7 pages)

**Final Report  
SB1213-1001**

To whom it may concern,

I La'Kia Firsher took over the Majorettes Sponsor in the summer of the 2009 school. I was not given any formal training on the collection of funds for any auxiliary's squad. I was given money to purchase uniforms from Algy and other companies from where previous uniforms practice clothes and bags were purchase from. I understand the investigation process and am aware now of the School Board Policies as to collection of funds from students or parents. Being new I did collect money which may have been improperly collected. I did not have a school board receipt book and I purchase a regular receipt book to show proof of collecting the money.

I attempted on many occasions to get the proper documents from the treasurer without success. At no time in 2009-2010 my days as a sponsor or 2010 -2011 was I able to get any M-DCPS Board Rules By Laws and Policies ;the manual of Internal Fund Accounting for Elementary and Secondary School ,and Performing Group Guideline until this 2013-2014 school year. In 2011-2012 an internal account was finally open for my squad. This was done with the help of the Athletic Director, Marcus Gabriel.

Due to my lack of School Board Policies and Procedures once I was told that I could not pay with cash only a P.O. or credit card, since I did not have an account to get a P.O. I had several personal accounts and I handily used the account associated with that card. Ms. Carroll and I went to the bank and deposited the money into my account. We went straight to Algy and let them withdraw the money right off the card it was less than about 15 minutes and they charge the card.

I did not follow M-DCPS procurement procedures but I was not informed of these procedures. Money was never turned into the school treasurer because we did not have an account. Also the money was collected during the summer and the vendors were being paid because the season started at the beginning of the school year. Some purchases were practice clothes or equipment. I went to Algy where all of the other Auxiliary squad purchase their uniforms from I was told to go to Algy and not aware of any Florida Sale tax that I failed to pay. I also

did not get three bids because I was unaware of this procedure. I was also told where to purchase the uniform from.

I use Opal Nichols where I was informed by Mr. Scott the band director to get uniforms made by her. All three Auxiliary squad use this same vendor at this time.

I was investigated from an alleging statement that students did not receive their uniforms. There were problems with the girls not receiving all their uniforms because Algy did not release partial orders all uniforms must have been paid in full. Some of the girls did not pay their entire bill for the uniforms they made installments and the practice uniforms and other equipment was paid in full and all girls received them. Some girls did not pay in full and dropped out but had received their practice uniform clothes. All bills were paid except Algy who would not release the uniform. I was never aware of insufficient funds in the majorettes account and we did fund raiser to help pay for the remaining uniforms that was order but not girls to pay for them that left or left remaining balance for uniform.

Although your report showed seven students graduating without receiving all the uniforms which it was one uniform only and everyone receive all the rest of their uniforms. Those that wanted their money back sold the uniform to the new girls and the ones that did not want to sell them kept them.

No money was given to me for the Chik-Fil-a car wash. Please see attach letter from Mr. Eichelberger for supporting documents and Ms. Carroll. Ms. Carroll did not tell me how to run the Majorette funds and control and has a provided documentation to this. Ms. Powell testified that she told me the rules but she does not speak to me professionally or personally and never informed me as to any rules, regulation or procedures.

Referring to the \$572.35 on page 7 no money was given to me therefore I did not turn in \$572.35 and could not account for what they did not give to me. I never collected money from any girl that I did not report.

This accusation is being brought forth by a parent who said she went to my bank with me on many occasions. The problem with this parent is that she fell on hard time and my parents allowed her to stay in their home for two weeks one times and she left to go out of town to find her a job. When she came back she asked my mother if she can stay for a few days but it turned into 1 month of her living with my mother. When she wanted to move to Georgia her daughter did not want to go so she asked me if her daughter can live with me at my place leaving me with her responsibility. When I refuse to take on her responsibility she turned on me and started making accusations that were not true. I might not have followed procedures that I was not aware of , I was a first time sponsor and did everything to make sure my girls was ready for the season.

A handwritten signature in black ink that reads "La'Kia Firsher". The signature is written in a cursive, flowing style with a large initial 'L'.

La'Kia Firsher



**VIRTUOSO**  
PRODUCTION & CONSULTING, INC.

19711 NW 49<sup>th</sup> Avenue Miami Gardens, Florida 33055

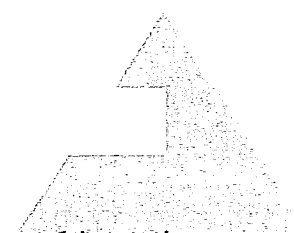
Virtuosopcinc@gmail.com

Office: (850) 264-2051

Glenn Eichelberger  
Former Director of Bands  
American High School  
18350 NW 67<sup>th</sup> Avenue  
Hialeah, Florida 33015

Miami-Dade County Public Schools  
Office of the Inspector General  
19 West Flagler Street, Suite 200  
Miami, Florida 33130

To whom it may concern,



I am writing this letter to address several inconsistencies and inaccuracies in the investigation of Ms. LaKia Firsher. Several of these accusations concern me a great deal and I would like to address them. The first matter I would like to discuss is the Chik-fil-a Car Wash Fundraiser. The AHS Marching Band was selected to perform in the Chik-fil-a Bowl in Atlanta, GA, as part of that selection the Chik-fil-a Corp offers a program where groups selected can partner up with a local chik-fil-a and host a night or afternoon in which customers presenting a pre-printed flyer a portion of funds from the purchase of food will be donated back to the AHS Band Program's Chik-fil-a Bowl Trip. Funds for the car wash portion were turned in to my Band Booster President and deposited in to the Band Booster account. No other money was exchanged except for the money I gave to my Booster President, the funds from meal purchases were sent to me at a later date from the Cik-fil-a Corporation. If I remember correctly we made very little money for the car wash after deducting material cost. Additionally the only parents that were at the car wash were only parents of my instrumentalist. No auxiliary parents were present.

Secondly is the matter of the Majorette Internal account. On several occasion myself and Ms. Kia went to the school treasurer about opening up an internal account for the Majorette Squad. First time we went was in the summer of 2010 shortly after the ending of school for the 2009-2010 School Year and was told we would have to wait till school reopened. In theory this works but in actual practice this hinders the procurement of equipment and uniforms that need to be ordered for the upcoming fall. Since we were not allowed to open an account Ms. Kia was forced to make direct payments to the vendors so she wouldn't have to hold on to large sums of money. This was the only feasible solution we could come up with. When school reopened in the Fall of 2010 we again went to the Treasurer and inquired about having a internal account opened for the majorette squad. We were told that the paperwork was submitted to downtown and that she was waiting to hear back from them. This was an ongoing issue which caused several other issues with the majorette squad including non-payment of Ms. Kia Supplement for being the Majorette

*Helping to build better bands, One band room at a time*

# VIRTUOSO

PRODUCTION & CONSULTING, INC.

19711 NW 49<sup>th</sup> Avenue Miami Gardens, Florida 33055

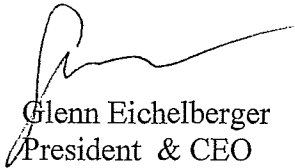
Virtuosopcinc@gmail.com

Office: (850) 264-2051

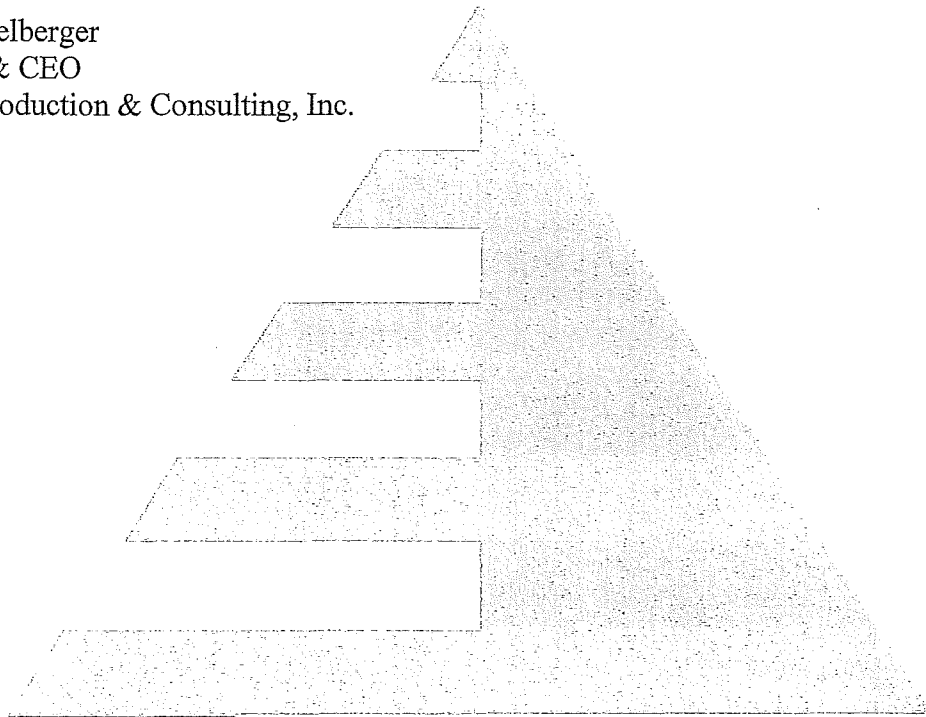
Sponsor. Funds still needed to be collected as well as fundraisers planned regardless if a internal account was available, especially when some many of the girls needed help with paying for their uniforms and equipment. In 2011 the internal account was finally approved and setup keeping in mind we had been trying to get this issue resolved since May 2009. Also keep in mind Ms. Kia had been the Majorette Sponsor since 2009 after Ms. Thomas resigned that summer.

Should you have any questions or need further clarification please feel free to contact me at (850) 264-2051 or email me at [glenn.eichelberger@gmail.com](mailto:glenn.eichelberger@gmail.com).

Musically Yours,



Glenn Eichelberger  
President & CEO  
Virtuoso Production & Consulting, Inc.



To whom it may concern,

I am writing this letter to address some of the inaccuracies in the investigation of Ms. Firsher. I would like to say that I Ms. Carroll are letting whom ever know that Ms. Firsher and myself went to Ms. Elizabeth who is the treasure at American Senior High School in the summer of 2010 and ask her for a receipt book for the Majorettes. Ms. Elizabeth stated that she has closed her books for the end of the school year and we had to come back .When Ms. Firsher went back to her in 2011 requesting a Majorette account. Ms. Firsher came back to me and said that Elizabeth said to her to tell me to show her the letter that she had helped me with to open up my account. I had told Ms. Firsher that I did not remember what I did with the letter.

I also saw that in the draft it stated that I told the OIG agent that Ms. Firsher told me that she was following what I had told her to do but I did not say that to the OIG agent at all.

I am also bringing to your attention that Mr. Eichelberger never gave any of the sponsors any money or put any money in our hands at all when we did the Chick-Filet fundraiser. There were no parents there at all they just drop their kids off and came back to pick them up when it was over.

About the bank it was Ms. Fisher and myself on our way to Algy to pay them for the order that the representative that Algy sends out to the school had place for the Majorette squad. Ms. Fisher stated to me in the car that she have cash on her and I Ms. Carroll told her that Algy doesn't not take cash. We called them and they said that they accept P.O or Credit Cards payments. Ms. Firsher said to me that they only thing she can do is put the money on her card and let them take it right off since she doesn't have an account and I said to her ok let find a bank up here so that we can do just that so I drove her to the bank in Hallandale close to Algy she deposit the money into her account and we then drove over to Algy where they had swipe her card and took the money right off her card. That is the only time I saw her put any of the Majorette's money in her account.



I am also writing this to inform you that Ms. Elimer did not give us any package explaining the procedures for purchasing uniforms or utilizing the correct school form until this school year which is 2013-2014.

If you have any questions or need any other information please feel free to contact me at 305-557-3770 EXT.2229.

A handwritten signature in cursive script, appearing to read "M. Carroll".

**Michelle Carroll**