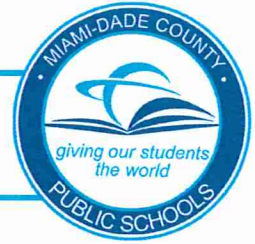




Mary T. Cagle

Inspector General

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



TO: Hon. Chair Dr. Lawrence S. Feldman and Members
Miami-Dade County School Board

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

FROM: Mary T. Cagle, Inspector General *MTC*

DATE: July 14, 2017

SUBJECT: OIG Final Report of Investigation: Gross Mismanagement, and Payroll and Fundraising Improprieties at South Hialeah Elementary SB-1415-1006

Enclosed please find a copy of the Miami-Dade County Public Schools (M-DCPS) Office of the Inspector General (OIG) Final Report. The investigation concerned allegations of mismanagement, payroll and fundraising improprieties against Haydee Villanueva, former principal of South Hialeah Elementary School. The anonymous complaint contained a variety of allegations against Ms. Villanueva from July 2009 to July 2014.

This report, as a draft, was provided to Ms. Villanueva and Emmanuel Gatell, a part-time employee, for their review and comment. A written response was not received from either party. A courtesy copy of the draft report was also provided to the Superintendent and to Chief Auditor Jose Montes de Oca. The OIG appreciates the assistance the Office of Management and Compliance Audits provided to the OIG during the investigation.

Our report recommends training for Mr. Gatell in matters related to Internal Funds Accounting and other School Board policies mentioned in this report. As to Ms. Villanueva, although the OIG makes no recommendations leaving it up to the School Board to take whatever action is deemed appropriate, the OIG will be sending this report to the Florida Department of Education for their review.

Enclosure

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

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OIG FINAL REPORT OF INVESTIGATION
Gross Mismanagement, and Payroll and Fundraising Improprieties at
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INTRODUCTION & SYNOPSIS

The Miami-Dade County Public Schools (M-DCPS) Office of the Inspector General (OIG) received an anonymous complaint regarding allegations of mismanagement, payroll and fundraising improprieties against Haydee Villanueva, former principal of South Hialeah Elementary School (South Hialeah). The anonymous complaint contained a variety of allegations against Ms. Villanueva, principal at South Hialeah from July 2009 to July 2014. Specifically, the anonymous complaint alleged the following against Ms. Villanueva:

1. Allowed part-time¹ employee, Emmanuel Gatell, to be paid his school salary while on vacation during the periods of June 21, 2013 to July 3, 2013 and June 16, 2014 to June 20, 2014, when hourly part-time employees are not entitled to annual leave (vacation) benefits.
2. Authorized evening shift custodian Sylvia Zamora to attend citizenship classes in the Community School's Adult Education Program at South Hialeah when she should have been performing her custodial duties at the school.
3. Had Ms. Zamora clean her house and babysit her son during her work shift.
4. Authorized Andrea Mena to be paid two additional hours each day (4:15 p.m. to 6:15 p.m.), without working at the school.
5. Had non-certified substitute teachers and Florida International University (FIU) interns covering classes alone without a supervising teacher present.
6. Terminated employee, Olga Rodriguez, for questioning Ms. Villanueva's inappropriate payroll decisions related to the school's Before and After School Care Program.
7. Failed to ensure that monies collected from fundraising activities at the school were properly accounted for by not providing receipts to the students, and by not depositing funds in the school's internal fund account in accordance with School Board Policies.

The OIG investigation substantiated allegations one, two, five and seven. As to allegation three, the OIG investigation substantiated that Ms. Zamora cleaned Ms. Villanueva's house and picked up her son on occasion; however, the OIG was unable to substantiate the allegation that it was during her work hours. Allegation four was

¹ In this report, part-time means hourly part-time.

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unsubstantiated. Ms. Mena was performing legitimate duties related to the Before and After School Program at the end of the day for two hours. As to allegation six, the OIG Special Agents substantiated that Ms. Villanueva was making inappropriate payroll decisions by allowing employees to be paid through the Before and After School Program that were not working for the program; however, the OIG was unable to substantiate that she terminated Ms. Rodriguez for questioning her about these inappropriate payroll decisions.

The investigative findings as to each allegation will be discussed in detail later in this report.

OIG JURISDICTIONAL AUTHORITY

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

South Hialeah Elementary School (South Hialeah)

South Hialeah is an elementary school located at 265 E. 5 Street, Hialeah, Florida 33010. The school offers classes from pre-kindergarten to the fifth grade. South Hialeah also has a "principal-operated" fee-based Before and After School Care Program for students which provides academic enhancement and enrichment activities, homework assistance, indoor and outdoor games, music, and arts and crafts.

Before and After School Care Programs

M-DCPS offers a fee-based Before and After School Care Program in 223 schools. Of these 223 schools, 102 are principal-operated programs. South Hialeah Elementary runs a principal-operated, fee-based Before and After School Care Program.²

² Parents pay a fee for their children to attend the program. The Program costs for Before School Care - \$20 weekly from 6:45 a.m. to 8:20 a.m.; After School Care - \$35 weekly from 1:50 a.m. to 6:00 p.m.; Story

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According to the M-DCPS website, "Each of these programs are staffed with state certified instructors, state certified program managers, or state certified activity leaders who are all prepared to enrich and expand the after school experience of the students they serve."³ The fees received are used by the school principal to hire staff (full-time and part-time) to work in the program as activity leaders, clerical aides, program specialists or program managers. The Before and After School Care Program at South Hialeah Elementary generated around \$209,348 in 2013-2014 and \$188,845 for 2014-2015 school years.

Haydee Villanueva, Former Principal of South Hialeah

Ms. Villanueva began her employment with M-DCPS as a substitute teacher in 1990, after graduating from FIU. In 1991, she was hired as a full-time teacher at Amelia Earhart Elementary School, where she worked for ten years. In 2001, she transferred to the Office of Exceptional Student Education for one year, and was later promoted to assistant principal at Meadowlane Elementary School until 2009, when she was promoted to principal at South Hialeah. On July 16, 2015, she was demoted to elementary assistant principal and assigned to Rockway Elementary School. M-DCPS records reflect that Ms. Villanueva was on a leave of absence beginning August 1, 2016. On November 7, 2016, she returned to work as a first grade teacher at Phyllis Ruth Miller Elementary School, and took another leave of absence on December 2, 2016, returning on February 21, 2017.

Olga Rodriguez, Former Program Manager of South Hialeah's Community School Before and After School Care Program

Ms. Rodriguez began her employment with M-DCPS in 1999, as a Community School Activity Leader at South Hialeah. In October 2011, she was promoted to After-School Care Program Manager by South Hialeah Principal Haydee Villanueva. On October 16, 2014, she was terminated by Ms. Villanueva from her program manager position. Ms. Rodriguez is presently employed by M-DCPS as an "Emergency Paraprofessional Substitute and Temporary Instructor Associate Degreed.

Hour - \$20 weekly from 1:50 p.m. to 3:00 p.m., and Teacher Work Day - \$18 per day from 7:00 a.m. to 6:00 p.m.

³ M-DCPS Community Education.

<http://communityed.dadeschools.net/page/BeforeAfterPrograms/faq.asp>

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Idalia Santos, Former Secretary to Former Principal Haydee Villanueva at South Hialeah

Ms. Santos was employed with M-DCPS from 2004 to 2014. Ms. Santos has held several positions such as classroom assistant, community school activity leader and secretary at South Hialeah. In 2010, Ms. Santos became Principal Villanueva's secretary. As secretary, Ms. Santos handled administrative duties and assisted with the preparation of the school's payroll. In addition to her duties at South Hialeah, Ms. Santos was also involved with the school's PTA as the secretary and most recently (2015) as treasurer. Ms. Santos resigned from her position with M-DCPS on August 8, 2014. Ms. Santos is currently employed in the private sector as an administrative assistant.

Emmanuel Gatell, Community School Activity Leader at South Hialeah

Mr. Gatell began his employment with M-DCPS in 2011, as a part-time hourly employee. He was assigned to South Hialeah Elementary as a Community School Activity Leader. In 2013 he became a part-time Classroom Assistant. In June 2015, he returned to the part-time position of Community School Activity Leader. In August 2015, he transferred to Miami Springs Middle School as a Skilled Clerical part-time employee, where he is currently employed.

Sylvia Zamora, Custodian at South Hialeah

Ms. Zamora was hired by M-DCPS in 2006 as an hourly custodian assigned to South Hialeah. In October 2011, she was also assigned to the Before and After School Care Program as an hourly part-time Community School Program Aide. From April 2011 to October 2011, she was also assigned to work part-time as a lunchroom aide, in addition to her custodial assignment and work as a Community School Program Aide. In January 2012, Ms. Zamora became a full-time 12-month custodian assigned to the South Hialeah evening shift, where she is currently employed.

Andrea Mena, Former Elementary School Assistant (Registrar) at South Hialeah

Ms. Mena began her employment at M-DCPS in 1998, as a full-time elementary school assistant at South Hialeah. From February 7, 2012 to February 27, 2012, she also worked as a Community School Program Aide on an hourly part-time basis and a part-time Community School Activity Leader after February 27, 2012. In her position as an Elementary School Assistant, she was also assigned the responsibilities of Registrar at South Hialeah in 2014 and 2015. On October 16, 2015, she was promoted to the position of Registrar Middle School and reassigned to Miami Springs Middle School, where she is currently employed.

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Irasema Gonzalez (formerly Irasema Cabeza), Community School Activity Leader at South Hialeah

Ms. Gonzalez began her employment with M-DCPS in 2012 at South Hialeah in the position of Community School Activity Leader II (hourly part-time position); however, Ms. Gonzalez indicated that she performed the duties of a clerk, working in the main office answering telephones and making photocopies, and she never worked with students in the Before and After School Care Program. On October 22, 2014, her position was changed to substitute lunchroom aide (hourly part-time position), where she also worked in the cafeteria monitoring student activity. On March 27, 2015, her position was changed back to Community School Activity Leader II, even though, she continued to work in the main office of the K through 5th grade school.

Lina Esteven-Leon

Ms. Esteven-Leon began her employment with M-DCPS in 2004 at Hialeah High Adult. She has been employed as a part-time activity Leader in the Before and After School Care Program since 2015 at South Hialeah. Prior to that position, she was a lunchroom aide. Ms. Esteven-Leon is Emmanuel Gatell's mother. Her husband, Jorge Gatell, also works at South Hialeah Elementary.

RELEVANT GOVERNING AUTHORITIES

The School Board of Miami-Dade County Bylaws & Policies

Policy 1129 – Conflict of Interest

No employee shall corruptly use or attempt to use his/her official position or perform his/her official duties to secure a special privilege, benefit, or exemption for himself/herself or others.

Policy 1210 – Standards of Ethical Conduct

All employees are representatives of the District and shall conduct themselves, both in employment and in the community, in a manner that will reflect credit upon themselves and the school system.

A. An administrator shall:

17. maintain honesty in all professional dealings;
25. An administrator shall not submit fraudulent information on any document in connection with professional activities;

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Policy 1210.01 – Code of Ethics

Conflicts of Interest

...No employee shall engage in conduct, which creates a conflict of interest. A conflict of interest shall be defined as a situation in which regard for a private interest tends to lead to disregard of a public duty or interest. A conflict of interest shall exist upon use by an employee of the authority of his/her office...for the private pecuniary benefit of the employee or employee's immediate family....

- A. Financial Interest. ...[A]n employee shall not engage, or have any interest, financial or otherwise...in any transaction...which conflicts with or impairs the proper discharge of official duties or which could bring disfavor or disrespect upon the employee or the District.

Policy 6610 – Internal Accounts, The School Board of Miami-Dade County Bylaws & Policies, states in part:

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[sic], and adopted by the Board.

The Manual of Internal Fund Accounting for Elementary and Secondary Schools (“Manual of Internal Fund Accounting”) establishes the regulations and procedures for administering the Schools’ Internal Fund Accounts.

C. Receipts of Monies Collected:

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. All money collected for Internal Fund activities must be submitted to the school treasurer to be deposited in the school’s checking account.

Money collected by school employees, students, or authorized volunteers for school activities, regardless of the amount, must be

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submitted to the school treasurer, or back-up designee, on the same day collected....

- I. Expenditures Prohibited from Internal Funds
 7. Payment for wireless communication services or devices (i.e., pagers cellular phones, even if used only as two-way radios, internet connections, etc.)
 10. Loans, credits, or accommodations to Board employees or other persons, including students except as provided in Policy 6550.⁴

Policy 9211 – Parent Organizations, Booster Clubs and Other Fund-Raising Activities, School Board of Miami-Dade County Bylaws & Policies, states in part:

All fund-raising activities must comply with the Manual of Internal Fund Accounting for Elementary and Secondary Schools.

M-DCPS Manual of Internal Fund Accounting for Elementary and Secondary Schools

As noted in the Manual of Internal Fund Accounting, the school principal is ultimately responsible for monitoring and administering 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, and deposited in the School's Internal Fund checking account.⁵

For Parent/Teacher Associations (PTA) fundraiser activities, the principal has the authority of approving the activities of PTA groups. Faculty and other school staff who are members of the PTA should act as liaisons between the PTA and the school but may not be co-signors of the organization or be involved in the handling of money or merchandise for PTA fundraisers or events.⁶

The PTA and other school-allied organizations are financially independent from the school, and they must conduct their activities separately from school-sponsored activities, including maintaining their own separate bank account under the organization's name to manage their funds.⁷

⁴ Policy 6550 pertains to travel expenses.

⁵ M-DCPS *Manual of Internal Fund Accounting*, Section II, Chapter 2 – Collection of Money, Page 2-1

⁶ M-DCPS *Manual of Internal Fund*, Section IV – Chapter 12 – PTA/Booster Club Activities, at 12-1.

⁷ Id. at 12-3.

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M-DCPS Part-time (Hourly) Employees

Part-time hourly work is limited to 25 hours per week for a maximum of 50 hours during any pay period. When extenuating circumstances require service in excess of 25 hours per week in one or more jobs at the same or different M-DCPS work locations, prior written authorization must be secured through written request for waiver by the immediate supervisor.⁸

Part-time hourly employees are also required to sign in by indicating the actual time they start and end their work day on the Daily Payroll Attendance Sheet.⁹ Part-time employees are not entitled to paid annual leave. Only full-time 12-month employees are entitled to accumulate annual leave.¹⁰

M-DCPS Payroll Department

The M-DCPS Payroll Department is responsible for processing payments for all full-time and part-time employees. All employees (instructional and non-instructional) are paid on a bi-weekly basis every other Friday throughout the year (except when Friday is a holiday). The pay periods normally consist of a 10-day period, which ends every other Thursday. The responsibility of Time and Attendance is a decentralized payroll function. Time and attendance data is entered online by each school/work location. After it is entered, the payroll is reviewed and approved online by the Principal or work-site administrator.

CASE INITIATION & INVESTIGATIVE METHODOLOGY

The investigation was predicated on an anonymous complaint the OIG received alleging that South Hialeah Principal Haydee Villanueva showed favoritism toward certain employees, mismanaged the payroll of the school's Before and After School Care Program and failed to ensure that funds collected from fundraising activities were properly documented and accounted for in accordance with the School District's Internal Fund Policies.

During the course of the investigation, The OIG interviewed the school principal, Ms. Villanueva, assistant principals, and numerous employees at South Hialeah. The OIG reviewed documents, including but not limited to M-DCPS employment files, M-DCPS employee emails, payroll records, Before and After-School Care Program records, Daily

⁸ M-DCPS Compensation Administration procedures for part-time hourly personnel. <http://salary.dadeschools.net/salhbkb/pdf/047-PT-HOURS.pdf> (last visited March 21, 2017).

⁹ *M-DCPS Payroll Processing Procedures Manual – Daily Payroll Attendance Sheet*, at 1.2.

¹⁰ *Miami-Dade County Public Schools Payroll Processing Procedures Manual – Section 9.2 Annual Leave (Vacation)*.

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Payroll Attendance Sheets, fundraising records from South Hialeah's internal fund, financial records provided by the school's PTA regarding their fundraising activities, and M-DCPS policies and procedures related to hourly part-time employees.

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

- 1. *Allegation Substantiated: Principal Villanueva authorized hourly part-time employee, Emmanuel Gatell, to be paid his school salary while on vacation in 2013 and 2014.***

The OIG investigation substantiated the allegation that Ms. Villanueva allowed Emmanuel Gatell, an hourly part-time employee, to be paid his school salary for five days in the amount of \$250.00 (25 hours at a rate of \$10.00 per hour) while on vacation.

The OIG investigation confirmed that Mr. Gatell was vacationing in Punta Cana, Dominican Republic, from Saturday, June 14, 2014 to Saturday, June 21, 2014, when he returned to Miami. Ms. Villanueva's signature, as Principal, appears on the Payroll Final Rosters certifying that Mr. Gatell was present and worked that week, Monday through Friday, and the payroll record is true and accurate, and in accordance to Florida Statutes and School Board Policies and Regulations, as demonstrated in Figure 1A and Figure 1B below.¹¹ (EXHIBIT 1)

¹¹ Four days of vacation were paid for pay period ending Thursday, June 19, 2014, and one vacation day paid for pay period beginning Friday, June 20, 2014.

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FIGURE 1A

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA
P/T-HOURLY EMPLOYEES
PAYROLL FINAL ROSTER



Location
1520100 SOUTH HIALEAH ELEMENTARY

Pay Period: Jun 6, 2014 - Jun 19, 2014

06/19/2014 12:26:34 Page 1/1

EMPLOYEE NAME	PERSON ID	PERS. ASSIGN.	STD DAYS	PRESENT	ABSENT	OVERTIME	ATT./ABS. DESCRIPTION	DAYS/HOURS
CAPE, RAMON	190290	9073778		50	0	0		
VEGA, MARIA	226041	226041		28	0	0		
RODRIGUEZ, OLGA	240947	240947		56	0	0		
RODRIGUEZ, NOEL	252427	252427		50	0	0		
RODRIGUEZ, LUIS	256955	9123400		38	0	0		
MONTERO, EUFEMIA	257336	9087375		33	0	0		
SANTOS, IDALIA	268719	9023882		30	0	0		
ESTEVEN LEON, LINA	268815	268815		32	0	0		
GONZALEZ, SANDRA	271433	271433		50	0	0		
GATELL, JORGE	274790	9141904		10	0	0		
GOMEZ, LUCELLY	283733	283733		45	0	0		
VIAMONTE, DENISSE	285544	285544		49	0	0		
SANTIESTEBAN, MARTA	291595	291595		25	0	0		
ESCALANTE, DILEYS	294321	9102086		45.5	0	0		
UIZ, APRIL	297587	297587		5	0	0		
HERNANDEZ, MABEL	304994	9141922		35	0	0		
GATELL, EMMANUEL	306474	9133296		50	0	0		
ROQUE, FLOR	307057	9101592		4	0	0		
CABALLERO, YAYMA	308896	308896		24.5	0	0		
BANOS, ELIZAMA	309940	309940		52	0	0		
GOMEZ, ORLANDO	313480	313480		50	0	0		
	PERSON ID COUNT	PERS. ASSIGN. COUNT	STD DAYS	PRESENT	ABSENT	OVERTIME		
TOTALS	21	21		760	0	0		


I HEREBY CERTIFY THAT THIS PAYROLL RECORD IS TRUE AND ACCURATE AND THAT PAYMENT HEREIN AUTHORIZED IS IN ACCORDANCE WITH FLORIDA STATUTES AND THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA POLICIES AND REGULATIONS

DATE: June 19, 2014
PREPARED BY: [Signature] PRINCIPAL OR DEPT. HEAD: [Signature]

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FIGURE 1B

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA
P/T-HOURLY EMPLOYEES
PAYROLL FINAL ROSTER



Location: 1620100 SOUTH HIALEAH ELEMENTARY
Pay Period: Jun 20, 2014 - Jul 3, 2014
07/02/2014 13:59:44 Page 1/1

EMPLOYEE NAME	PERSON ID	PERS. ASSIGN.	STD DAYS	PRESENT	ABSENT	OVERTIME	ATTJABS. DESCRIPTION	DAYS/HOURS
CAPE, RAMON	190200	907377B		20	0	0		
VEGA, MARIA	228041	220041		27.5	0	0		
MENA, ANDREA	231800	9141911		27	0	0		
RODRIGUEZ, OLGA	240947	240947		50	0	0		
RODRIGUEZ, NOEL	252427	252427		45	0	0		
RODRIGUEZ, LUIS	258955	9123400		41	0	0		
MONTERO, EUFEMIA	257338	9087375		28	0	0		
SANTOS, IDALIA	288719	9023882		22.5	0	0		
ESTEVEN LEON, LINA	288816	288816		40	0	0		
GONZALEZ, SANDRA	271433	271433		20	0	0		
GATELL, JORGE	274780	9141904		5	0	0		
GOMEZ, LUCELLY	283733	283733		33	0	0		
VIAMONTE, DENISSE	285544	285544		49	0	0		
SANTISTEBAN, MARTA	291595	291595		19	0	0		
ESCALANTE, DILEYS	294321	9102085		30	0	0		
RUIZ, APRIL	297587	297687		5	0	0		
HERNANDEZ, MABEL	304984	9141922		30	0	0		
GATELL, EMMANUEL	306474	9133280		15	0	0		
ROQUE, FLOR	307057	9101592		25.5	0	0		
CABALLERO, YAYMA	308898	308898		12.5	0	0		
BANOS, ELIZAMA	309940	309940		46	0	0		
TOTALS	PERSON ID COUNT	PERS. ASSIGN. COUNT	STD DAYS	PRESENT	ABSENT	OVERTIME		
	21	21		588	0	0		

I HEREBY CERTIFY THAT THIS PAYROLL RECORD IS TRUE AND ACCURATE AND THAT PAYMENT HEREIN AUTHORIZED IS IN ACCORDANCE WITH FLORIDA STATUTES AND THE SCHOOL BOARD OF MIAMI - DADE COUNTY, FLORIDA POLICIES AND REGULATIONS

DATE July 2, 2014
PREPARED BY [Signature] PRINCIPAL OR DEPT. HEAD [Signature]

The allegation that Mr. Gatell was paid his school salary while on vacation in 2013 (June 21, 2013 to July 3, 2013) was also substantiated. Mr. Gatell was paid a total of \$405.00 (45 hours at a rate of \$9.00 per hour). Ms. Villanueva's signature as Principal appears on the Payroll Final Roster (Figure 2 below) certifying Mr. Gatell worked 45 hours and the payroll record is true and accurate, and in accordance to Florida Statutes and School Board Policies and Regulations. **(EXHIBIT 2)**

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FIGURE 2

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA
 P/T-HOURLY EMPLOYEES
 PAYROLL FINAL ROSTER



Location
 1620100 SOUTH HIALEAH ELEMENTARY

Pay Period: Jun 21, 2013 - Jul 4, 2013

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EMPLOYEE NAME	PERSON ID	PERS. ASSIGN.	STD DAYS	PRESENT	ABSENT	OVERTIME	ATT./ABS. DESCRIPTION	DAYS/HOURS
HENRIQUEZ, GABRIEL	171288	0016340		21	0	0		
CAPE, RAMON	180200	0127044		45	0	0		
VEGA, MARIA	226041	220041		23	0	0		
RODRIGUEZ, OLGA	240947	240947		63	0	0		
RODRIGUEZ, NOEL	252427	252427		45	0	0		
MONTERO, EUFEMIA	257336	0087376		30.5	0	0		
SANTOS, IDALIA	268719	0023882		30	0	0		
ESTEVEN LEON, LINA	288015	288015		38.6	0	0		
GATELL, JORGE	274700	274700		45	0	0		
VIAMONTE, DENISSE	285544	285544		57	0	0		
RODRIGUEZ, ANA	288243	288243		44.5	0	0		
SANTIESTEBAN, MARTA	201605	291695		16.5	0	0		
ESCALANTE, DILEYS	284321	9102085		33.6	0	0		
RUIZ, APRIL	207587	297687		29	0	0		
MARTINEZ, GUIDO	303502	303502		18	0	0		
MARTIN, AMANDA	304321	9114431		4.5	0	0		
GATELL, EMMANUEL	306474	306474		45	0	0		
ROQUE, FLOR	307057	9101692		40.6	0	0		
CABALLERO, YAYMA	308890	308890		13	0	0		
GONZALES, STEPHANIE	309339	309339		24	0	0		
BANOS, ELIZAMA	309940	309940		45.6	0	0		
TOTALS	21	21		708	0	0		

I HEREBY CERTIFY THAT THIS PAYROLL RECORD IS TRUE AND ACCURATE AND THAT PAYMENT HEREIN AUTHORIZED IS IN ACCORDANCE WITH FLORIDA STATUTES AND THE SCHOOL BOARD OF MIAMI - DADE COUNTY, FLORIDA POLICIES AND REGULATIONS

DATE: July 3, 2013
 PREPARED BY: [Signature] PRINCIPAL OR DEPT. HEAD [Signature]

The OIG investigation revealed that Ms. Villanueva sent an email to her secretary, Idalia Santos, directing her to pay Mr. Gatell for two weeks of vacation starting Friday, June 21, 2013 through Wednesday, July 3, 2013. (See Figure 3 below and EXHIBIT 3).

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FIGURE 3

Santos, Idalia M.

To: Villanueva, Haydee
Subject: RE: Emmanuel Gatell # 306474

From: Villanueva, Haydee
Sent: Monday, June 17, 2013 10:48 PM
To: Santos, Idalia M.
Subject: Emmanuel Gatell # 306474

Hi,
Emmanuel will go on vacation for 2 weeks starting this Friday. Please pay him 5 hours for each day for the next two weeks. He is getting a paid vacation because all the extra hours that he has worked here at the school.

Thank you

Ms. Haydee Villanueva, Principal
South Hialeah Elementary
Community School
265 E 5 ST Hialeah, FL 33010
Phone: (305) 885-4556
Fax: (305) 888-7730
hvillanueva@dadeschools.net

The OIG reviewed M-DCPS payroll procedures for employees entitled to annual vacation and holiday leave. According to the M-DCPS Payroll Processing Procedures Manual, full-time 12-month employees are entitled to annual leave benefits in accordance with applicable labor contracts. The OIG also interviewed District Director Odalis Garces, M-DCPS Payroll Department, who confirmed that hourly part-time employees are not entitled to paid leave benefits. This was also confirmed by Executive Director Dennis Carmona, M-DCPS Office of Human Capital Management, Personnel Operations and Records. Mr. Gatell's position as an hourly part-time employee (without M-DCPS contractual benefits) did not entitle him to paid annual leave.

The OIG Special Agents interviewed Mr. Gatell and reviewed his Before and After School Care Program Daily Payroll Attendance Sheets with him. Mr. Gatell indicated he was unaware that he had been paid while on vacation in 2013 and 2014, and claims he did not sign the attendance sheets for the hours he was alleged to have worked while he was on vacation in 2013 and 2014.

A further review of the attendance sheets and the Payroll Final Roster for those time periods revealed that School Treasurer Raquel Perez prepared the Payroll Final Roster in 2013, and Ms. Villanueva signed and approved it, certifying that it was true and accurate. Ms. Perez confirmed she prepared the Payroll Final Roster, but stated that she did not fill in the hours on the attendance sheets for the time period Mr. Gatell was

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on vacation. Furthermore, she stated that she was unaware that Mr. Gatell was on vacation at the time, and was unaware of the email from Ms. Villanueva to Ms. Santos authorizing Mr. Gatell to be paid vacation leave in 2013.

The OIG interviewed Ms. Santos (secretary to Ms. Villanueva) and reviewed with her the attendance sheets and Payroll Final Roster for the time period when Mr. Gatell was on vacation in 2014. Ms. Santos acknowledged to OIG Special Agents that she prepared the Payroll Final Roster and Ms. Villanueva signed and approved it. During the OIG interview, Ms. Santos stated that Ms. Villanueva directed her to pay Mr. Gatell for his two week vacation and told her it was for extra hours he allegedly worked at the school. Ms. Santos, like Treasurer Perez, also denied filling in the hours on Mr. Gatell's attendance sheet for the time period when he was on vacation in 2014.

The OIG Special Agents questioned Ms. Villanueva about whether she authorized Mr. Gatell to be paid vacation leave for 2013 and 2014. Ms. Villanueva denied that she authorized Mr. Gatell to be paid any vacation leave time. When the OIG Special Agent presented Ms. Villanueva with a copy of her email to Ms. Santos directing her to pay Mr. Gatell for two weeks' vacation in 2013, she denied writing and sending the email and suggested that anyone could have written it. Ms. Villanueva also denied telling Ms. Santos to pay Mr. Gatell vacation leave in 2014. When OIG Special Agents showed Ms. Villanueva the Payroll Final Roster with her signature approving the paid leave vacation time, Ms. Villanueva would not confirm that it was her signature, and suggested that anyone could have signed her name. After further questioning, Ms. Villanueva advised that she would never give anyone permission to sign her name and that as principal she would sign the Payroll Final Roster. Ms. Villanueva acknowledged that she knew that hourly part-time employees, like Mr. Gatell, were not entitled to vacation leave benefits, and that she did not request a waiver in order to pay Mr. Gatell for any hours that he may have accumulated above 25 hours.¹²

The OIG Special Agents also interviewed Assistant Principals Chris Penedo and Tamme Williams regarding their knowledge of Mr. Gatell being paid while on vacation in 2013 and 2014. Both assistant principals indicated they thought it was unusual for an hourly part-time employee to receive leave benefits; however, they were unaware that

¹² According to M-DCPS Office of Budget Management, when there are extenuating circumstances that require service in excess of 25 hours per week in one or more jobs, prior written authorization must be secured from the Budget Office, Chief of Staff and the Office of Human Capital Management through a written request for waiver (Hourly Written Request Form-6647) from the immediate supervisor.

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he had been paid his school salary while on vacation. It should be noted that Mr. Gatell's paid vacation time was funded by the Before and After School Program, which operated at a deficit during 2013-2014 and 2014-2015 school years.¹³

During the review of the Payroll Final Roster and attendance sheets, the OIG also discovered that Mr. Gatell worked as a part-time classroom assistant during the 2013-2014 school year, and was improperly paid a total of \$790.40 with Title I funds.¹⁴ The records show that his part-time salary for classroom assistant from October 11, 2013 to November 7, 2013, and December 20, 2013 to January 2, 2014, was paid with Title I funds.¹⁵ Ms. Villanueva was given an opportunity to review these payroll records and she stated to OIG Special Agents that the records were incorrect and denied—as she did with the paid vacation—having any knowledge that Mr. Gatell was paid with Title I funds. The Payroll Final Roster was submitted for payroll processing for said periods, as she did with the paid vacation. Ms. Villanueva acknowledged that she was aware that the position of Classroom Assistant could not be funded with Title I funds.

2. Allegation Substantiated: Principal Villanueva authorized Sylvia Zamora, an evening shift custodian, to attend a citizenship class during her work shift at South Hialeah.

Ms. Zamora is a full-time 12-month custodian at South Hialeah working the evening shift from 1:00 p.m. to 9:30 p.m., Monday through Friday. The citizenship classes were held Monday through Thursday from 7:00 p.m. to 9:30 p.m. and Saturdays from 8:00 a.m. to 3:30 p.m. Ms. Zamora attended Monday through Thursday from 7:00 p.m. to 9:30 p.m. for four weeks. She did not attend on Saturdays.

The OIG Special Agents interviewed South Hialeah's administrative staff, custodial staff, other school employees, and the citizenship class instructor in the South Hialeah Adult Education Program, regarding Sylvia Zamora's attendance while she was on duty during her evening shift as custodian at South Hialeah.

Ms. Zamora was interviewed by OIG Special Agents regarding her attendance in the citizenship class. Ms. Zamora stated that she had asked Principal Villanueva if she could take the citizenship class during her half-hour break when she was working her

¹³ According to District Director Worthy Fuentes, M-DCPS Office of Budget Management, South Hialeah's Before and After School Care Program operated at a deficit of -\$38,652 for the 2013-2014 School Year and -\$21,155 for the 2014-2015 School Year.

¹⁴ Refer to Exhibit 1, Revs Report under Column entitled "Program," entries 42010000.

¹⁵ Executive Director Edgardo Reyes, Title I Administration, indicated to the OIG that his office would not have funded any classroom assistant positions through Title I as it is prohibited and principals are made aware of that prohibition.

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shift at the school. Ms. Zamora further related that Ms. Villanueva gave her permission to take the class on her break, but after one week she could not take the class anymore because according to Ms. Villanueva people were complaining.

The OIG conducted a review of Ms. Zamora's attendance records for the citizenship class from August 18, 2014 to October 27, 2014 and determined—contrary to Ms. Zamora's statement—that Ms. Zamora attended 26 classes from 7:00 p.m. to 9:30 p.m., and was absent for 11 classes, with her last day of attendance being October 15, 2014. The classes were scheduled to run from August 2014 to December 18, 2014.

The OIG Special Agents interviewed Carmen Steegers, the citizenship class instructor at South Hialeah's Adult Education Program. Ms. Steegers confirmed that Ms. Zamora was a student in her citizenship class in the fall of 2014. Ms. Steegers indicated she taught the class from 7:00 p.m. to 9:30 p.m., Monday through Thursday, and on Saturdays, from 8:00 a.m. to 3:30 p.m., but Ms. Zamora attended only Monday through Thursday classes, and quit after a month.

The OIG Special Agents also interviewed Lead Custodian Oscar Aro. During the time in question, Mr. Aro was in charge of supervising all custodians on the evening shift, including Ms. Zamora. Mr. Aro indicated that Ms. Villanueva personally told him she wanted to help Ms. Zamora become a U.S. Citizen and she was going to allow Ms. Zamora to take a citizenship class during her evening shift. He also stated that he witnessed Ms. Zamora sign the payroll sheet daily as if she was working the entire shift. Mr. Aro also stated that Ms. Zamora once boasted about her ability to take classes with the principal's consent stating, "When I leave out this door, I'm authorized by Villanueva." He complained that because she was taking classes, she was unable to complete her assignments and Ms. Villanueva would bring in part-time custodians from other schools to fill in when Ms. Zamora was in class.

The OIG Special Agents also interviewed Head Custodian Jose Martinez. Mr. Martinez supervises the custodians on the day shift. He stated that upon receiving complaints from Mr. Aro that Ms. Zamora was not performing her custodial duties due to her attendance in a citizenship class during her shift, he contacted Ms. Villanueva. When he tried to question Ms. Villanueva about Ms. Zamora taking the citizenship class during her shift, Ms. Villanueva told him that she was the principal and she could do whatever she wanted to do.

The OIG Special Agents also interviewed the custodians who worked with Ms. Zamora during the evening shift at South Hialeah. One of the custodians interviewed, complained that Ms. Zamora does not always work from 1:00 p.m. to 9:30 p.m. when she is supposed to work at the school, and there have been times when she was paid to work but was not at the school. This custodian also stated that Ms. Zamora would leave

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early and go home while on the clock. Mr. Aro also stated during his interview that Ms. Zamora, when not attending citizenship classes, would leave at 8:00 p.m. in the evening even though her shift ended at 9:30 p.m.

When the OIG Special Agents asked Ms. Zamora about leaving early, she acknowledged that she left early, but stated that she left at 8:30 p.m., and that Ms. Villanueva gave her permission to leave early. She claims that she would hear noises (like someone running) while working during the evening and she told Ms. Villanueva about the noises and Ms. Villanueva told her that it was okay for her to leave early but she needed to inform her secretary, Ms. Santos, and Mr. Aro, her immediate supervisor.

The OIG Special Agents interviewed Ms. Villanueva regarding whether she authorized Ms. Zamora to leave early and to take the citizenship class during her evening shift. Ms. Villanueva denied giving Ms. Zamora permission to leave early, but acknowledged getting complaints that Ms. Zamora would leave with her two-way radio and go home, which was across the street from the school. Ms. Villanueva again, as before, denied that she gave Ms. Zamora permission to attend the citizenship class, and she also denied that she told Mr. Aro or Mr. Martinez that she was going to allow Ms. Zamora to attend the citizenship class. Ms. Villanueva alleged that she only learned that Ms. Zamora was attending the class when other custodians complained that Ms. Zamora was not performing her custodial duties. Ms. Villanueva claims that once she discovered that Ms. Zamora was taking the class, she ordered her to stop and return to her custodial duties.

3. Allegation Substantiated in Part: Principal Villanueva had Custodian Sylvia Zamora cleaning her house and babysitting her son.
Unsubstantiated: Performing the cleaning and babysitting on school time.

Ms. Zamora confirmed that she was hired by Ms. Villanueva to clean her home, but she claims that she did the cleaning on the weekends and not on school time. Ms. Zamora indicated she was paid \$70 (via check) each visit for her services. She also indicated that once or twice, Ms. Villanueva had her transport her son home and drop him off when she was working a part-time position during the day shift at the school.

Ms. Villanueva acknowledged to OIG Special Agents that she had hired Ms. Zamora to perform house cleaning duties at her home but this was on the weekends and not during school time.¹⁶ Ms. Villanueva, however, denied that she ever asked Ms. Zamora to babysit her son or pick him up and take him home.

¹⁶ Ms. Villanueva stated that she had cancelled checks to prove that she paid Ms. Zamora for her services and would provide copies of the checks to the OIG. As of this writing, she has not provided any copies.

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Ms. Santos (Principal Villanueva's secretary) was asked during her interview if she was aware of Ms. Zamora's work at Principal Villanueva's home during working hours. She stated that there were a lot of rumors, but she did not have direct knowledge. However, Ms. Santos stated that she was getting a lot of "heat" from either the Lead or Head Custodian regarding Zamora's absences from the school. When she would ask Ms. Zamora when she was going to be away from the school, Ms. Zamora did not want to let her know. Ms. Santos tried to talk to Ms. Villanueva about Ms. Zamora's absences, but Ms. Villanueva would only tell her that Ms. Zamora was at another school. According to Ms. Santos, as far as she knew, Ms. Zamora was always paid even when she was not physically at the school.

Although, there were plenty of rumors, the interviews of the administrative staff and other school employees did not yield any additional witnesses or evidence that Ms. Zamora cleaned Principal Villanueva's home or babysat her son during her school shift.

4. Allegation Unsubstantiated: Principal Villanueva authorized employee Andrea Mena to be paid two extra hours each day through the payroll of the Before and After School Program, without working for the school.

Payroll records confirmed that Ms. Mena was being paid an extra two hours (from 4:15 p.m. to 6:15 p.m.) through the payroll of the Before and After School Program. It was determined that Ms. Mena was performing legitimate duties related to the Before and After School Program. Accordingly, the OIG investigation into this allegation was unsubstantiated.

The OIG interviewed Ms. Mena, who stated that Ms. Villanueva had directed her to work an additional two hours each day¹⁷ during the month of July 2014 in the Before and After School Program. Ms. Mena stated that Danay Baseiro who handled the processing of the program fees for the Before and After School Program was on maternity leave in July 2014, and she (Ms. Mena) was asked to perform Ms. Baseiro's duties. Ms. Mena indicated that these duties involved preparing receipts, transmittals, posting the funds and preparing checks payable to the School District for their 25% share of all fees collected. Ms. Mena advised that she also made daily deposits of the program fees, which required her to travel to the Wells Fargo Bank in Miami Springs in the afternoon.

The OIG interviewed Ms. Villanueva regarding this allegation and she stated she had assigned Ms. Mena the task of processing and depositing all program fees collected

¹⁷ Ms. Mena's normal work shift at the time was 8:00 a.m. to 4:00 p.m.

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from the Before and After School Program when Ms. Baserio went on maternity leave in July 2014.

5. *Allegation Substantiated: Principal Villanueva allowed non-certified Substitute Teachers and FIU Interns to monitor classes without supervision by a certified teacher.*

The OIG Special Agents conducted interviews of administrative staff, school employees, staff, and FIU staff involved with college internships in M-DCPS. The OIG investigation substantiated the allegations that some FIU interns assigned to South Hialeah during the 2014-2015 school year were left unsupervised in classrooms. The OIG during its investigation also determined that a classroom assistant was left unsupervised in classrooms when teachers were pulled out of the classrooms.

The OIG interviewed Dr. Ada Hernandez of FIU's College of Education, Office of Clinical Experiences, and she stated that she received complaints from the interns that they were left unsupervised in the classrooms. After hearing these complaints, she contacted Ms. Villanueva and reminded her of FIU's policy that interns were not to be left unsupervised in classrooms. Dr. Hernandez further related that it was FIU's policy that students not be left unsupervised as it would violate the FIU's insurance policy.

The OIG also interviewed Dr. Janis Fackler, of M-DCPS Intern Placement Program, who indicated that she had sent an email to Ms. Villanueva on April 26, 2014, (including a copy of the 2014 FIU Student Intern Contract) clearly indicating that interns were not to be used as substitute teachers, nor were they to be used to cover a class by themselves for any reason. **(EXHIBIT 4)**

The OIG interviewed Assistant Principals Chris Penedo and Tamme Williams. They both confirmed there were periods during the 2014 school year that FIU interns were left in classrooms alone while teachers were pulled away to a staff meeting or to meet with a parent. However, Ms. Penedo and Ms. Williams were unaware of non-certified substitute teachers being left to monitor classrooms without a certified teacher being present. They did acknowledge that due to funding constraints they were not able to always hire certified substitute teachers.

The OIG interviewed employee Emmanuel Gatell, who worked as an hourly part-time employee in the positions of Community Activity Leader and classroom assistant during his tenure at South Hialeah. Mr. Gatell stated as a classroom assistant he worked not only in the main office of the school answering telephones and performing clerical duties, but he stated that he was directed to cover classrooms whenever a teacher was pulled out to respond to the main office or attend a meeting. Mr. Gatell could not recall who directed him to cover the classrooms, but he stated he usually did whatever he was

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asked to do by the school's staff. Mr. Gatell is not a teacher nor was he certified as a substitute teacher at any time. He admittedly watched classes when directed without a certified teacher being present.

The OIG interviewed Ms. Villanueva and she agreed that at times FIU interns may have been left in classrooms without a certified teacher being present if the teacher was pulled away regarding an emergency or a family matter. Ms. Villanueva stated that it was always her understanding that college interns could be left alone in classrooms as part of their learning process to become teachers. Ms. Villanueva did not recall receiving the email from Dr. Fackler,¹⁸ or speaking with FIU's Dr. Hernandez about the interns being left unsupervised in classrooms. Ms. Villanueva was unaware of any other non-certified substitute teachers or employees being left in classrooms without a certified teacher being present.

6. Allegation Substantiated in Part: Principal Villanueva allowed employees to be paid through the Before and After School Program payroll that did not work for the program; however, because of conflicting statements, the OIG was unable to substantiate that Program Manager Olga Rodriguez was terminated for questioning Principal Villanueva for her inappropriate payroll decisions.

The OIG interviewed Ms. Rodriguez who stated that she was terminated by Ms. Villanueva on October 16, 2014, because she often questioned Ms. Villanueva about employees who were being paid through the Before and After School Program payroll, but did not work in the program. Ms. Rodriguez advised that because program resources were used to pay these employees, they were short on staff and there was not enough funding to hire additional staff for the program. When she complained to Ms. Villanueva about employees being paid by the Program for hours they did not work, Ms. Villanueva told her that she runs the school and she can do whatever she wants. When she requested additional staff, Ms. Villanueva told her that she did not have any money to hire additional staff.¹⁹

Ms. Rodriguez identified those employees paid through the Program's payroll in 2014 as Emmanuel Gatell, Irasema Gonzalez, Sandra Roman and Jacqueline Marron.²⁰

¹⁸ Exhibit 7 shows that Ms. Villanueva not only received an email from Dr. Fackler but forwarded the same to Vice Principals Williams and Penedo; and to Ms. Santos.

¹⁹ It should be noted that Ms. Rodriguez also complained to Ms. Villanueva about After School Program employee, Gary Zamora, who was only 16 years old, and often monitored the students without adult supervision, contrary to school policy, and nothing was done to correct the problem.

²⁰ Ms. Rodriguez also added that Mr. Gatell was paid his school salary through the Before and After School Care Program while he was on vacation in 2013 and 2014, even though he was not entitled to leave benefits as an hourly part-time employee (see Allegation 1 on page 9).

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Ms. Rodriguez also stated that prior to being let go, Ms. Villanueva reduced her hourly from \$24 an hour to \$7.93 an hour without explanation. Ms. Rodriguez advised that she believed that Ms. Villanueva may have lowered her salary in retaliation for being absent from work from September 5, 2014 to September 23, 2014 due to an illness. The OIG reviewed Ms. Rodriguez's payroll records and confirmed that her salary was lowered from \$24 to \$7.93 for September 2014 pay period #19 and October 2014 pay period #20, and increased to \$20 per hour for October 2014 pay periods #21 and #22.

The OIG questioned Ms. Santos regarding employees paid through the Program that were not performing any duties for the Program. Ms. Santos acknowledged that she was aware of instances where employees signed the Program payroll but did not actually work in the Program. Ms. Santos stated that she spoke to Ms. Villanueva about it, and Ms. Villanueva told her that those employees were working for her at another school or elsewhere. Ms. Santos also stated that Ms. Villanueva would tell her verbally or leave her a "sticky note" with instructions as to who should be paid out of the Program. Ms. Santos provided the OIG with a compilation of emails and notes she received from Ms. Villanueva, directing her to pay staff.²¹ (**COMPOSITE EXHIBIT 5**)

The OIG also interviewed Assistant Principals Ms. Penedo and Ms. Williams, and they stated that it was their understanding that Ms. Villanueva had terminated Ms. Rodriguez. Ms. Penedo stated she believed Ms. Rodriguez was terminated because she and Ms. Villanueva had a contentious relationship and disagreed over how the money was being used in the Before and After School Program. Ms. Penedo related that she had spoken with Ms. Rodriguez from time to time, and learned that the program had staff shortages despite employees being paid through the program payroll while working in other capacities at the school. Ms. Williams, on the other hand, became aware that there were some employees being paid with program fees while working in other capacities during a meeting reviewing staffing issues with the new principal at South Hialeah.

The OIG interviewed Ms. Villanueva regarding Ms. Rodriguez's termination and the lowering of her salary. Ms. Villanueva stated that she likely lowered Ms. Rodriguez's salary because the Before and After School Program was operating at a deficit. Ms. Villanueva advised that lowering salaries was an alternative to laying off employees. Ms. Villanueva could not recall if she had lowered the salaries of any other employee during that time frame. The OIG conducted a review of employees' salaries paid through the Before and After School Program Payroll in September and October of 2014 and found that no other employee's hourly wage was lowered except for Ms. Rodriguez's. In addition, during the pay periods in question, Ms. Rodriguez's position

²¹ It should be noted that many of these "sticky notes" are undated and just have instructions to Ms. Santos on who should be paid.

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was also changed from After School Care Manager to Community School Program Aide. During pay period #21, pay date October 17, 2014, Ms. Rodriguez's hourly salary was increased to \$20 per hour and her position was changed to Community School Activity Leader III. In regards to the termination of Ms. Rodriguez, Ms. Villanueva denied that she terminated Ms. Rodriguez. Ms. Villanueva stated that Ms. Rodriguez told her she had a personal health issue and needed to stop working. It should be noted that Ms. Rodriguez confirmed the conversation she had with Ms. Villanueva in an email (Figure 4 below) to her with a copy to Victor Ferrante, Executive Director of Community Education and Before and After School Programs. (Figure 4 below and **EXHIBIT 6**)

FIGURE 4

Telephone conversation Page 1 of 1

Telephone conversation
Rodriguez, Olga L.
Sent: Thursday, October 16, 2014 7:07 PM
To: Villanueva, Haydee
Cc: Ferrante, Victor A.
Importance: High

Dear Mrs. Villanueva;

I wanted to confirm that you were the person that contacted me this afternoon by phone letting me know that I am not to return to work tomorrow because my services are no longer needed.

Please remember my pending payment for the following days: 8/18/14 and 8/29/14 (5 hours each day).

Please call me to discuss this matter.

Thank you,

Olga Rodriguez
Program manager
South Hialeah Elementary School
265 E. 5 ST. Hialeah FL, 33010
(305) 885-4556 Ext. 2143
olgarodriguez@dadeschools.net

"Teachers open the door, but you must enter by yourself"

Mr. Ferrante in his interview—contrary to Ms. Villanueva's statement—informed OIG Special Agents, that Ms. Villanueva eventually terminated Ms. Rodriguez in October 2014 from her duties as program manager and was managing the program herself. Mr. Ferrante also indicated that he was aware that Ms. Villanueva and Ms. Rodriguez had disagreements over how the Before and After School Program was being run. He offered Ms. Rodriguez a transfer somewhere else if she wanted.

The OIG investigation into the allegations that Ms. Villanueva, as principal of South Hialeah, allowed some employees to be paid through the Community School's Before and After School Program who did not actually work in the program was substantiated. The following are the employees the OIG Special Agents determined were paid through the Before and After School Program when not working in the program:

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➤ **Jacqueline Marron, Registrar Hialeah Gardens Sr. High & Spanish Lake Elementary**

The OIG interviewed Jacqueline Marron who confirmed that she was working part-time at South Hialeah at the request of Ms. Villanueva providing assistance to registrar Andrea Mena on FTE and class size issues.²² Ms. Marron advised this occurred between September 2014 and November 2014. Ms. Marron indicated she was paid two (2) hours per day and was directed to sign the Program payroll sheet for the hours she worked even though she did not actually work in the Before and After School Program.²³ Ms. Marron was paid \$17.30 an hour as a Community School Program Aide for assisting Ms. Mena. Ms. Marron stated that she did not perform any duties for the Before and After School Program as her sole duty was to assist Ms. Mena on FTE and class size issues.

➤ **Irasema Gonzalez, Office Clerk**

The OIG interviewed Irasema Gonzalez,²⁴ who was hired by Ms. Villanueva in 2012 to work as a clerk in South Hialeah's main office. She stated that her job duties entailed assisting the office staff with answering telephones and making photocopies. Ms. Gonzalez indicated she also assisted School Treasurer Raquel Perez and Registrar Andrea Mena. Ms. Gonzalez stated that when she was not working in the main office she worked in the cafeteria monitoring student activity. Ms. Gonzalez indicated she worked from 8:30 a.m. to 2:30 p.m., Monday through Friday, and even though her job title was Community School Activity Leader II, she never performed any work in the Before and After School Program. Ms. Gonzalez advised that when she was hired she was told by Ms. Villanueva to sign the Before and After School Program payroll sheet when she came to work.²⁵

➤ **Emmanuel Gatell, Classroom Assistant & Activity Leader**

The OIG interviewed Emmanuel Gatell and he stated that he worked in the Before and After School Program as a community school activity leader. He also acknowledged that he worked as a classroom assistant. He advised that both positions were hourly part-time positions; and his work hours fluctuated from 1:30

²² Ms. Marron is a full-time M-DCPS employee working as the Registrar for Hialeah Gardens Senior High School and Spanish Lake Elementary School.

²³ Ms. Marron's revenue report for the work she performed at South Hialeah in 2014 revealed that Ms. Marron was paid during pay period #20, pay date 10/3/2014 through to pay period #22, pay date 10/31/2014, as a Community School Program Aide (3999).

²⁴ Formerly known as Irasema Cabeza.

²⁵ Ms. Gonzalez's M-DCPS employment records show that she was hired on February 7, 2012, as Community School Activity Leader II. On October 22, 2014, her position was reclassified to Substitute Lunchroom Aide (5725), and on March 27, 2015, she was reclassified as Community School Activity Leader II.

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p.m. to 6:30 p.m., or 1:00 p.m. to 6:00 p.m. As a community activity leader, Mr. Gatell indicated he organized events, instructed on basketball activities and tutored students in reading and math. As a classroom assistant, Mr. Gatell indicated he worked in the main office of the school answering telephones and performing clerical duties. He also stated that when needed, he covered classrooms whenever a teacher was pulled out to respond to the main office or a meeting. Mr. Gatell indicated that he performed these duties when he was signed in on the Before and After School Program payroll, even though these duties were not directly related to the program. Mr. Gatell was also paid vacation that he was not entitled to through the Before and After School Program payroll.

Denisse Viamonte, a former employee who worked as the office specialist for the after school program and prepared the attendance reports, coordinated the after school program classes, prepared monthly transmittal reports, payroll, among other things, stated to OIG Special Agents, that she witnessed Mr. Gatell sign the after school program payroll daily for at least a two-year period but never worked in the after school program. She stated that Mr. Gatell worked in the main school office and the attendance office.

➤ **Jorge Gatell, Security Monitor and Custodian**

Jorge Gatell, is Emmanuel Gatell's father, and Activity Leader Lina Esteven-Leon's husband. Jorge Gatell signed the after school program payroll daily but did not work in the program. Ms. Viamonte advised that Jorge Gatell worked as a custodian and a security monitor at the school.

➤ **Yamili Paula, Head Start Program Assistant**

Ms. Viamonte stated in her interview that Ms. Paula who worked for the Head Start Program would also sign the after school program payroll from 3:00 p.m. to 6:00 p.m. daily. Ms. Viamonte advised that this occurred between October 2014 and November 2014, as far as she knew Ms. Paula was not working in the after school program at that time. The OIG interviewed Ms. Paula. Ms. Paula stated that she worked for the after school program as an activity leader for several years. Then between October 2014 and November 2014 worked in the Program office with the parents and students, and denied that she signed the after school program payroll without working for the program.

➤ **Sandra Roman, Security Monitor, School Custodian, Activity Leader**

The OIG interviewed Sandra Roman and she stated she works as a full-time security monitor, part-time as a cafeteria worker, part-time hourly custodian and briefly worked as a school activity leader for three days in the Before and After School Care Program in the afternoon in 2014. Ms. Roman stated that Ms. Villanueva directed her to sign the Program payroll when she worked as a

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custodian or school activity leader. She stated that she never signed the Program payroll sheet unless she actually worked either as a custodian for the Program or a school activity leader.

➤ **Sylvia Zamora, School Custodian**

Ms. Zamora indicated during her interview, that she worked from 6:45 a.m. to 8:20 a.m. in the Before School Program as an activity leader; however, per payroll records, she remained on the Before School Program payroll performing custodial duties until 12:45 or later on some days. Ms. Zamora claims that she was performing custodial duties at the Before and After School Program, at Ms. Villanueva's request.

During the OIG interview of Ms. Villanueva, she confirmed that Ms. Zamora worked during the early morning hours from 6:45 a.m. to 8:20 a.m. in the Before School Care Program, but she had no explanation why Ms. Zamora was working between 8:20 a.m. to 12:45 a.m. or 1:00 p.m. When Ms. Villanueva was asked why Ms. Zamora continued on the Program payroll after 8:20 a.m. until sometimes as late as 1:30 p.m., she could not offer a clear explanation.²⁶

When questioned by the OIG Special Agents, regarding the allegations that some employees were paid through the Before and After School Program payroll, but did not work in the program, Ms. Villanueva denied that she had employees that were paid through the program while performing other duties. She persisted that to her knowledge no employees were paid through the Before and After School Program who did not perform some function related to the Program. Ms. Villanueva also stated that she was aware that in order for an employee to be paid with Program fees, the employee had to perform a task related to the Program.

In regards to the employees that Ms. Rodriguez alleged were paid with Program fees but did not work in the Program, Ms. Villanueva stated that Mr. Gatell, Ms. Marron, Ms. Zamora, Ms. Mena, Ms. Gonzalez, and Ms. Roman all worked in the Program on a part-time basis. She acknowledged that Ms. Zamora also worked full-time as the evening shift custodian, and Ms. Roman worked full-time as the school security monitor. Ms. Villanueva advised that Ms. Marron worked as a registrar at another school but she also worked part-time at South Hialeah assisting Andrea Mena with the input of FTE data.²⁷

²⁶ It should be noted that Ms. Zamora works as an evening custodian from 1:00 p.m. to 9:30 p.m. and entries on the Before and After School Daily Payroll sheet shows her working part-time from 7:34 a.m. to 1:30 p.m. from 8/15/2014 to 8/28/2014.

²⁷The FTE (Full-Time Equivalent) is defined as one student in membership in a program or a group of programs for 900 hours (25 hours a week) for 180-day school year. FTE funding is based on student's attendance, and it is through FTE that schools are funded by the Florida Education Finance Program. <http://attendanceservices.dadeschools.net>

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Ms. Villanueva indicated that Ms. Marron also worked in the Before and After School Program working the counter and interacting with the program parents. This statement is contrary to Ms. Marron's statement previously mentioned in this report. Ms. Marron denied doing any work whatsoever for the Before and After School Program, and stated that she was solely hired to assist with the FTE.

7. Allegation Substantiated: Principal Villanueva failed to ensure that monies collected from fundraising activities at the school were properly accounted for, receipts provided and deposits made in accordance with School Board Policies on Internal Fund Accounting

The OIG's investigation substantiated the allegations that Ms. Villanueva failed to ensure that monies from fundraising activities were properly accounted for, and violated Board Policy 6610 on Internal Accounts. The School Board's Office of Management and Compliance Audits (OMCA) assisted the OIG in the investigation by conducting an audit of the internal funds records of South Hialeah for the 2013-2014 and 2014-2015 school years. The OMCA also reviewed the PTA's financial records of its fundraising activities during the same time periods. In addition, the OIG and OMCA conducted numerous interviews of South Hialeah employees, administrative staff, former employees, and members of the PTA.

OMCA's audit concluded that under Ms. Villanueva's tenure as Principal, South Hialeah "failed to follow the proper internal funds' bookkeeping procedures and failed to establish a clear and distinct separation between the fundraising activities of the school-allied organization (PTA) and the school." The OMCA audit revealed that proceeds collected from different fundraising events were not accounted for in the internal funds of the school or PTA records. Instead it was determined that Mr. Gatell kept the proceeds in a cash box, which he claimed was locked in the school safe.²⁸

The OMCA audit also revealed there was a high level of involvement of school staff in all of the PTA activities in violation of School Board Policies, which prohibits school staff from handling proceeds from PTA merchandise or PTA fundraising events. In addition, as the principal is required to provide authorization for PTA sponsored events,²⁹ auditors were unable to find any written approval from the school and PTA records for the PTA to conduct the sales of snow cones, popcorn, cotton candy or dances at South Hialeah.

Although the OMCA substantiated the occurrence of most of the fundraisers alleged in the complaint, due to a lack of proper record keeping, OMCA auditors were unable to

²⁸ See M-DCPS Internal Audit Report Selected Schools/Centers June 2016.

²⁹ School Board's Manual of Internal Accounting for Elementary and Secondary Schools, Section IV, Chapter 12 – PTA/PTSA Booster Club Activities, p. 12-1 to 12-5.

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confirm how much money was raised from all the fundraisers. Nevertheless, during the OMCA and OIG interviews of staff members, it was determined that the sole individual responsible for the counting and reconciling of cash collections from the sale and dance fundraisers, was Emmanuel Gatell. School staff members characterized Mr. Gatell as Ms. Villanueva's "eyes and ears, her loyal confidant, and even though his was not a managerial position, staff viewed him as her designee in the operational day-to-day affairs of the school."³⁰ (EXHIBIT 7) This was corroborated by the numerous emails reviewed and provided by Mr. Gatell and Ms. Santos, regarding fundraising activities that Mr. Gatell was involved in; monies he collected from those activities; and reimbursements he made to employees from the collected fees for supplies purchased in advance of the fundraising activities at the school.

The anonymous complaint contained a list of events where it was alleged that cash collected from students was unaccounted for, students were never provided receipts, and deposits were nowhere to be found. The events identified were as follows:

- Snow cone sales (every Friday)
- Makeup for 5th grade female students at a cost of \$5.00 each between the school years of 2011-2012.
- Halloween Haunted House plus Photo Booth (October 2013)
- SHE Factor Dance (December 2013 and March 2014)
- Valentine's Dance (February 2014)
- Mega Dance at a cost of \$5.00 per student (April 2014)
- Dunk a Teacher event (May 2014)
- Gift Card purchases from Target and Walmart
- Art Night (May 2014)
- Spaghetti Night (May 2014)
- Pictures with Sharky, Clifford and the Easter Bunny (throughout the school year)
- Popcorn and cotton candy sales (Fridays)
- Water Bottle Field Day (May of each year)

An OIG Special Agent and OMCA Auditor interviewed Ms. Villanueva and she alleged that all fundraising activities at South Hialeah were sponsored by the school's PTA, including the weekly popcorn, cotton candy and snow cone sales. Ms. Villanueva's assertion was contrary to what was alleged by the PTA Board Members,³¹ which includes her own secretary who was the PTA's Treasurer. The PTA Board Members in

³⁰ Memorandum from José F. Montes de Oca, Chief Auditor OMCA to Mary T. Cagle, Inspector General, June 1, 2016.

³¹ President Robert Winchester, Vice-President Robert Gonzalez, Vice-President Maria Venereo-Winchester, Vice-President Emily Mirabal, Secretary Ashley Quintana, Treasurer Idalia Santos, and Teacher Liaison Rhona Shillingford.

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a memorandum to the OMCA, listed the fundraisers they did not sponsor or approve in 2013 and 2014. **(EXHIBIT 8)** Those events were identified as follows:

- Snow cone sales on every Friday for several years
- Makeup for 5th grade female students
- SHE Factor Dance (December 2013, March 2014)
- Mega Dance (April 2014)
- Art Night (May 2014)
- Spaghetti Night (May 2014)
- Pictures with Sharky, Clifford and Easter Bunny
- Popcorn and cotton candy sales once a month

According to Ms. Santos, the PTA only sponsored the Halloween Haunted House and the Photo Booth in October 2013, and the Valentine's Dance in February 2014. Ms. Santos also indicated that the PTA sponsored green day activities, pajama day events, and membership drives.

The OIG and the OMCA reviewed emails from the school that confirmed that Mr. Gatell was closely involved in the PTA-sponsored fundraising activities. During his interview, Mr. Gatell acknowledged that he participated in the collection of funds during PTA-sponsored events where he not only collected the funds, but also counted them and maintained the funds in a collection box that he claims he turned over to Ms. Santos who placed it in a safe in the school's main office. This was contrary to School Board Policies that requires separate financial accounting records and must not be commingled with school's internal fund activities.³²

Mr. Gatell also stated that he collected and used those funds at the direction of Ms. Villanueva to reimburse employees for supplies and other items they purchased for the school. Mr. Gatell indicated that he was unaware of the School Board's Policy prohibiting faculty and school staff from handling money or merchandise for PTA fundraisers.

Mr. Gatell further indicated that on April 15, 2014, when he disbursed funds he collected from events he believed were PTA-sponsored, he prepared a record of the monies he reimbursed to employees for supplies they purchased and sent it by email to Ms. Villanueva and Ms. Santos. **(EXHIBIT 9)** The items he referred to in his email, consisted of snow cones supplies, security, custodial work,³³ equipment gas,

³² *Manual of Internal Fund Accounting*, Section IV, Chapter 12 – PTA/Booster Club Activities, Subsection II-B at p. 12-2.

³³ It should be noted that payment of wages or supplements from Internal Funds is prohibited by School Board Policy 6610, *Internal Accounts*.

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chocolates, ice cream, Starbucks gift cards, printer ink, popcorn rental equipment, office supplies purchased from the Dollar Store, flowers purchased from Home Depot, Toys R US gift cards, a doormat purchased from Home Depot, popcorn supplies, and food purchased from Publix. Additional significant items referred to on the email were a holiday loan reimbursed to Roberto Villanueva, Ms. Villanueva's father³⁴, and the purchase of a Samsung Galaxy Note 3 cellular telephone for Ms. Villanueva. The holiday loan, according to Mr. Gatell, was made to the school by Ms. Villanueva's father so that Ms. Villanueva could buy presents for employees during the holidays in 2014. Mr. Gatell stated that he had obtained receipts for the money that was reimbursed to employees on April 15, 2014, but when he was asked the whereabouts of those receipts, he stated the receipts had been misplaced and their whereabouts were unknown.

Mr. Gatell stated that he first became involved with the PTA when asked by Ms. Villanueva to assist Ms. Santos and the PTA in 2013. Mr. Gatell provided a copy of an email he received from Ms. Villanueva requesting that he help with PTA fundraisers in 2013, as shown below in Figure 5. **(EXHIBIT 10)**

FIGURE 5

From: Santos, Idalia M.
Sent: Thursday, May 09, 2013 7:39 AM
To: Villanueva, Haydee
Subject: RE: PTA Help

Good morning Thank you!! It would be a big help. I will notify him today. Thanks.

Idalia Santos
Secretary
South Hialeah Elementary School

From: Villanueva, Haydee
Sent: Wednesday, May 08, 2013 4:51 PM
To: Santos, Idalia M.
Subject: PTA Help

Hi.... Maybe Emmanuel could Help you with PTA.. Activities, fundraisers, etc..... Tell him.

Haydee Villanueva, Principal South Hialeah Elementary Community School hvillanueva@dadeschools.net

Mr. Gatell further indicated that during those events at times he was assisted by school employees Nancy Narvaez (who worked at South Hialeah as a volunteer and hired as a part-time Cafeteria aide in 2015), and Mabel Hernandez (security monitor since 2010).

³⁴ It should also be noted that reimbursement of a loan from Internal Funds to Board employees or other persons, is prohibited by School Board Policy 6610, *Internal Accounts*.

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The OIG Special Agents interviewed Ms. Narvaez and Ms. Hernandez, who both acknowledged they had worked PTA-sponsored fundraisers at South Hialeah with Mr. Gatell collecting fees from students during snow cone sales or dances at the school. Both Ms. Narvaez and Ms. Hernandez stated to the OIG, that receipts were not provided during these events.³⁵ They stated that they would either physically collect the money, or have students place the money in a collection box, which they would count at the end of the night. They advised that the money was later turned over to either Ms. Santos, Mr. Gatell, or Mr. Winchester (President of the PTA). Ms. Narvaez and Ms. Hernandez estimated they would collect several hundred dollars from the dances and snow cone sales. They also stated that no receipts were completed when the money was turned over to either Ms. Santos, Mr. Gatell or Mr. Winchester.

The OIG Special Agents interviewed Ms. Santos. Ms. Santos acknowledged that Mr. Gatell, Ms. Narvaez, and Ms. Hernandez participated in the collection of money during PTA fundraisers. She also stated that Mr. Gatell was involved in the collection of money during school-sponsored fundraisers as well, like the S Factor Dance and snow cone sales. Ms. Santos advised that fees collected during PTA events were always deposited the next business day.³⁶

In regards to the email authored by Mr. Gatell that documented the money collected from snow cone sales and the S Factor Dance in 2014, along with reimbursements made to employees, Ms. Santos advised that she was copied on the email by Mr. Gatell, but since these were not PTA events, she informed Mr. Gatell that he did not need to copy her. (**EXHIBIT 11**) Ms. Santos stated that she was not involved in those events, nor was she aware that Mr. Gatell had maintained custody of those funds. Ms. Santos advised that all school-sponsored events were authorized by Principal Villanueva, which she was not involved in. Ms. Santos indicated that any PTA events that Mr. Gatell worked where fees were collected, were never retained by him, but were always counted, documented and deposited in the PTA's bank account by either her or other members of the PTA board of directors.

Ms. Santos advised that there were times when PTA funds were used to purchase supplies for the school. When that occurred, the PTA would issue a check to the school to purchase the supplies and document it in their financial records.

³⁵ According to the Manual for Internal Fund Accounting, Section II, Chapter 2-Collection of Money for internal fund activities, individual collections of \$15.00 or more must be supported by issuing an official school board receipt. The manual does not address whether receipts are required to be issued for school-allied organization (PTA) events.

³⁶ It should be noted that Ms. Santos provided access to the PTA's financial records to OMCA Auditors for review.

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The OIG Special Agents interviewed the employees who were supposedly reimbursed by Mr. Gatell for monies they spent on the purchase of supplies for the school's fundraisers. Some employees recalled they were reimbursed by Mr. Gatell, and some had no recollection of being reimbursed or having purchased supplies for the school. For example, Jose Vidal, Security School Monitor, recalls purchasing supplies and being reimbursed for the supplies. However, Mr. Vidal stated that he never provided security for any fundraiser as listed in Mr. Gatell's projections.

As to the Samsung Galaxy Note 3 Cellular Phone, Mr. Gatell claimed he purchased it for the school and the phone was stored in the principal's office, which he stated Ms. Villanueva would confirm. Mr. Gatell provided the credit card statement of Lina M. Estevan's—Mr. Gatell's mother—showing the purchase price of \$386.49.³⁷ Mr. Gatell reimbursed himself \$397 for the cellular phone on April 2, 2014, from the proceeds of the S Factor Dance. But most importantly, no one, including Mr. Gatell or Ms. Villanueva knows the whereabouts of this cellular phone. Mr. Gatell claimed he purchased it and gave it to Ms. Villanueva, but Ms. Villanueva denied any knowledge of the cell phone.³⁸ Ms. Villanueva also denies that she directed Mr. Gatell to use funds from fundraising activities to purchase the phone. She went as far as stating to the OIG Special Agents, that she recalled that the PTA wanted to give Ms. Santos a gift, but she did not know if the phone was going to be the gift for Ms. Santos or someone else.

During Ms. Villanueva's interview, she insisted that all fundraising events, including the Halloween Haunted House, Valentine's Day Dance, Dunk a Teacher, Gift Card purchases and Water Bottle Field Day were sponsored by the PTA and not school-sponsored events. She also denied receiving the email from Mr. Gatell to her and Ms. Santos, dated April 15, 2014, titled "Projections of Employees Paid and Left to Pay," and knowing about Ms. Santos response to Mr. Gatell that the events pertaining to his email were not PTA sponsored events and that she did not have to be copied. Ms. Villanueva also claimed that she never directed Mr. Gatell to use those funds to reimburse employees for items they purchased for the school.

Additionally when asked where the money went for all these events, Ms. Villanueva stated it went to Ms. Santos, an official member of the PTA. She also stated that Mr. Gatell may have transported an envelope with money to Ms. Santos, if he was asked to, but she was not sure that ever happened. Ms. Villanueva also stated that principals are not responsible for knowing who collects money for the PTA, nor can they be aware of all fundraising activities. When confronted with the School Board Manual for Internal

³⁷ The American Express statement is under Lina Esteven and Mr. Gatell is listed as a card member.

³⁸ It should be noted that the purchase of cellular phones from Internal Funds is prohibited by School Board Policy 6610, *Internal Funds*.

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Fund Accounting requirement that principals approve all PTA-sponsored events she contradicted herself and stated she was familiar with this requirement.

The OIG and OMCA reviewed emails from or to Ms. Villanueva in 2013 and 2014 that suggested that those fundraisers may have been school-sponsored events, contrary to Ms. Villanueva's insistence that they were all PTA sponsored events. (**COMPOSITE EXHIBIT 12**). A highlight of those emails are as follows:

October 1, 2013 Email

Emmanuel Gatell to Principal Villanueva, "Are we having snow cone sales in the month of October?" Principal Villanueva responded, yes, we are Fridays."

February 5, 2014 Email

Emmanuel Gatell to Principal Villanueva, "Ms. Penedo wants to know if she could send out a Connect-Ed³⁹ to our parents informing them about students being tardy to school." Principal Villanueva responded, "Yes and snow cones too."

February 27, 2014 Email

Olga Rodriguez to Principal Villanueva, "It [sic] could be possible to buy some black ink for our printer because we don't have ink to print all the attendances for next Monday." Principal Villanueva responded, "Yes, we have to sell snow cones...No money."

April 8, 2014 Email

Principal Villanueva to Ashley Vizcaino (media specialist), "Hi, please announce that this Friday we will be selling snow cones and popcorn for 1 dollar at the PE field. Students should bring 2 dollars to enjoy a delicious snow cone and popcorn."

Ms. Villanueva denied having any knowledge that Mr. Gatell was involved in the collection of fees during fundraisers she claims were PTA sponsored, or that Mr. Gatell was maintaining money he collected from the PTA fundraisers in a small box at the school. She stated that she did not pay attention to who actually collected fees during the events, although she admitted attending several during the 2013-2014 and 2014-2015 school years. She also stated that she may have seen some school employees collecting money but she claims she took action by reminding these school employees they should not be handling money during PTA events. She also claimed that the employee would tell her they were not involved in collecting cash.

³⁹ Connect-ED is a telephone communications system that allows schools and District offices to send important messages to students and staff quickly and efficiently.
www.adulted.dadeschools.net/AGE/Documents/Connect-ED-Guidelines-Final-PDF-2015.pdf

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In support of her contention that snow cone sales were PTA-sponsored, Ms. Villanueva alleged that whenever the PTA was going to sell snow cones, Ms. Santos would ask her if they could borrow a snow cone machine from another school, instead of renting one, in order to save money. Ms. Villanueva stated she helped the PTA on several occasions by asking the principal at Meadowlane Elementary if they could borrow their snow cone machine.

The OIG also asked Ms. Villanueva about the reimbursement made to her father, Roberto Villanueva, according to Mr. Gatell's April 15, 2014, email, which she denied receiving. She stated that her father had loaned money to the PTA, and it was the PTA's decision to reimburse him. Contrary to Mr. Gatell's statement to the OIG, Ms. Villanueva stated that all of the reimbursements listed in Mr. Gatell's email were directed by the PTA, and not her.

Ms. Villanueva was also asked if she ever directed her staff to purchase a Starbucks gift card for the principal of Miami Springs Senior High School. Her response to OIG Special Agents was, "Why would I want to purchase a gift card for another principal?" When the OIG Special Agents pointed out that she (Ms. Villanueva) wrote an email to Ms. Santos directing her to purchase a thank you card and a gift card from Starbucks, Ms. Villanueva responded that she did not recall writing the email. (Figure 6 and **EXHIBIT 13**)

FIGURE 6

----- Original Message -----
From: Santos, Idalia M.
Sent: Friday, January 31, 2014 09:19 AM
To: Villanueva, Haydee
Subject: RE: Thank You Card for Principal

OK

Idalia Santos
Principal Secretary
South Hialeah Elementary School

-----Original Message-----
From: Villanueva, Haydee
✓ Sent: Friday, January 31, 2014 8:49 AM
To: Santos, Idalia M.
- Subject: Thank You Card for Principal

When we can please write a pretty thank you note Miami Springs Senior Principal with a 5 or 10. Gift card from Star Bucks

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It should be noted that during the OIG investigation into the allegations that Ms. Villanueva failed to ensure that monies collected from fundraisers at South Hialeah were accounted for and deposited in the school's internal funds checking account, the OIG discovered that Ms. Villanueva had borrowed \$2,496.77 from Mr. Gatell—her part-time employee—to buy furniture at El Dorado Furniture Store, and \$672.53 for a check payment to Bank of America, totaling \$3,169.30. This was not only confirmed by Mr. Gatell in his interview on December 4, 2015, but was also confirmed via an email that Mr. Gatell wrote to Ms. Villanueva on July 8, 2013, under the subject: "Statement for Haydee Villanueva – Loans from Emmanuel Gatell." (EXHIBIT 14) As demonstrated below in Figure 7, on the same day, Ms. Villanueva responded by email, "Yes, I am going to pay you. Don't worry."

FIGURE 7⁴⁰

Gonzalez, Maria T.

From: Villanueva, Haydee
Sent: Thursday, September 26, 2013 8:54 PM
To: GATELL, EMMANUEL J
Subject: Statement for Haydee Villanueva - Loans from Emmanuel Gatell

From: Villanueva, Haydee
Sent: Monday, July 08, 2013 10:17 PM
To: GATELL, EMMANUEL J
Subject: Re: Statement for Haydee Villanueva - Loans from Emmanuel Gatell

Yes, I am going to pay you. Don't worry.

Haydee Villanueva, Principal South Hialeah Elementary Community School hvillanueva@dadeschools.net

From: GATELL, EMMANUEL J
Sent: Monday, July 08, 2013 10:09 PM
To: Villanueva, Haydee; GATELL, EMMANUEL J
Subject: Statement for Haydee Villanueva - Loans from Emmanuel Gatell

Hi.. Quick statement outlook for your information :P Love, Emmanuel

Statement / Bill for Haydee Villanueva - Loans from Emmanuel Gatell

Date	Item / Services	Total	Reason
5/26/2013	El Dorado Furniture	\$2,496.27	Bedroom Furniture
4/4/2013	Bank of America Payments	\$672.53	Check Payment
	GRAND TOTAL:		\$3,168.80

Mr. Gatell explained that Ms. Villanueva called him one day and asked him to borrow money to buy furniture. He responded that he did not have that type of money, but he would ask his parents. He claims Ms. Villanueva eventually paid back his parents. Ms. Esteven-Leon, Mr. Gatell's mother and activity leader at South Hialeah, acknowledged

⁴⁰ Copy of this email was provided to OMCA Auditor, Maria T. Gonzalez, by Information Technology Services (ITS) during the audit.

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that she was aware that her son loaned Ms. Villanueva money, however, she stated that she did not know that he had loaned her over \$2,500 to buy furniture at El Dorado.

As on other occasions during this investigation, when questioned by the OIG Special Agents, Ms. Villanueva denied she received any loans from Mr. Gatell, or his family, and also denied she wrote the email response. After interviewing Mr. Gatell, his mother, and Ms. Villanueva, the OIG remained unpersuaded by Ms. Villanueva's denial that she borrowed said money from Mr. Gatell or her denial that she wrote the email in response to his request for payment.

The OIG investigation raised other serious concerns following interviews of numerous teachers and other staff members. Most importantly, it was brought to the OIG's attention by various teachers and staff, that Ms. Villanueva was known to spend hours sitting in her car in the parking lot during working hours. Many teachers complained that it was impossible to meet with Ms. Villanueva because she was never around. Some teachers stated that Ms. Villanueva would hold meetings with teachers in her car.

Other teachers complained that Ms. Villanueva also spent a lot of time in what was referred to as the "purple room." The purple room was previously used as the girls' dressing room, but Ms. Villanueva had it painted purple and according to one employee, she spent most of her time there. Ms. Santos, the Ms. Villanueva's secretary stated that when things got hectic, Ms. Villanueva would go to the purple room. The OIG Special Agents asked Ms. Villanueva to show them this "purple room." Ms. Villanueva escorted them to a room next to the stage in the school's cafeteria. The room, which was locked, was identified as Room 315 "Girls Dressing Room." Ms. Villanueva unlocked the room and OIG Special Agents observed that it was indeed painted purple. It contained one desk, one single pair of purple clog slippers in a white basket on a chair next to the desk, and one bulletin board on the wall with posted pictures, including one of Ms. Villanueva and an unknown male student. The purple room also had its own bathroom. The OIG was informed by Ms. Santos during its investigation, that only Ms. Villanueva and Ms. Zamora possessed keys to the purple room; however, Ms. Villanueva stated to the OIG that it was the teacher's lounge.

RESPONSE TO THE DRAFT REPORT

This report, as a draft, was provided to Haydee Villanueva and Emmanuel Gatell for their review and discretionary written response. The OIG did not receive any written responses to this report.

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CONCLUSION & RECOMMENDATIONS

The majority of the allegations in this complaint were substantiated. As relates to the other allegations although unsubstantiated, the OIG was not persuaded by Ms. Villanueva's explanations. Ms. Villanueva is no longer the principal of South Hialeah, or any other school, and is teaching first grade at Phyllis Ruth Miller Elementary School. It is very troubling that throughout this entire investigation, Ms. Villanueva refused to acknowledge any responsibility for her actions. Instead, Ms. Villanueva made statements that were in direct contradiction to her employees' statements and other evidence presented to her. Ms. Villanueva, either denied or stated she had no knowledge of writing any of the emails the OIG presented to her as well as the emails sent to her by her employees—even those she responded to. She went as far as blaming unnamed others for writing the emails addressed from her.

Ms. Villanueva also denied to the OIG that she signed and authorized the Payroll Final Rosters that included Mr. Gatell's paid vacation, stating to OIG that anyone could have signed her name, then retracting and admitting that no one but she was authorized to sign and approve the payroll roster. She denied having school-sponsored fundraisers and additionally claimed she had no knowledge of her employees collecting monies at PTA-sponsored fundraisers or school fundraisers, or keeping funds in a collection box, or disbursing funds to employees, including her father.

Ms. Villanueva additionally solicited and received a loan from Mr. Gatell, a part-time employee under her supervision. She denied receiving an email from Mr. Gatell reminding her of the amount she borrowed and owed him, and denied she responded to the email. Ms. Villanueva did admit to using another subordinate, Ms. Zamora, to provide her with personal services unrelated to the school, and she allowed Ms. Zamora privileges that other employees did not receive.

This is not the first time the OIG has investigated and reported on incidents of supervisors and principals borrowing money from their subordinates. Some years ago, the OIG investigated a similar case where the principal of Bent Tree Elementary had borrowed \$3,000 from a school security monitor under her supervision and failed to pay it back until he filed a lawsuit to recover the loan funds. At that time, the OIG recommended that the Miami-Dade County School Board create and enforce policies and procedures to prohibit the solicitation of loans, gifts, and other items of value by supervisory personnel from subordinate employees. The purpose of such policies and procedures would be to protect both the subordinate and the supervisor. Implementation of this prohibition would provide the additional benefit of averting even the appearance of impropriety, coercion, or abuse of authority regardless of whether

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improper conduct had actually been intended or occurred.⁴¹ The OIG hereby renews its recommendation.

As to Mr. Gatell, since he is still employed with M-DCPS, the OIG recommends training related to Internal Funds and other School Board Policies mentioned in this report.

Ms. Villanueva has shown total disregard for School Board Policies and Regulations, including Standards of Ethical Conduct, and Code of Ethics Conflicts of Interest. Accordingly, the OIG will provide this report to the Florida Department of Education for further review of her behavior, actions, and inactions during her tenure as principal at South Hialeah Elementary.

The OIG requests that we be provided with an update in 90 days, on or before October 9, 2017.

⁴¹ See OIG's *Final Report Re: Loan Given to Principal Esther Visiedo-Villaverde*, IG08-38SB, August 20, 2008.