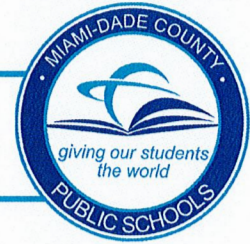




**Mary T. Cagle**  
Inspector General  
Office of the Inspector General for Miami-Dade County Public Schools



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