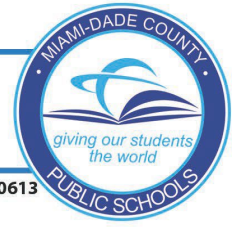





Felix Jimenez
Inspector General
Office of the Inspector General for Miami-Dade County Public Schools



1501 NE 2nd Avenue • Suite 343 • Miami, Florida 33132 • Phone: (305) 523-0623 • Fax: (305) 523-0613

To: Dr. Jose L. Dotres, Superintendent
Miami-Dade County Public Schools

From: Felix Jimenez, Inspector General 

Date: February 4, 2025

Subject: OIG Investigative Memorandum Re: Assist Other Agency –
United States Department of Education Office of the Inspector General,
United States Postal Inspection Service, & Orlando Police Department
Investigation of Former M-DCPS Treasurer Jessica Walden for Check
Fraud, Ref. Case No. IG23-0002-SI

Attached please find the Miami-Dade County Public Schools (M-DCPS) Office of the Inspector General's (OIG's) investigative memorandum regarding a case where the M-DCPS OIG assisted the United States Department of Education (US-ED) Office of the Inspector General with their multi-agency investigation. During its investigation, US-ED found Jessica Walden, a former M-DCPS employee, had deposited a check made out to Shadowlawn Elementary into her personal bank account. US-ED requested OIG assistance verifying the potential fraud involving the Shadowlawn Elementary check. The OIG's investigation confirmed Ms. Walden did not have authorization to endorse the check or deposit it into her personal bank account. The OIG continued the investigation and confirmed that Ms. Walden did not divert any other M-DCPS funds to herself.

Ms. Walden was indicted by the U.S. Attorney's Office for the Middle District of Florida, was arrested and is awaiting trial. The OIG has made a request for restitution to M-DCPS pursuant to Ms. Walden's conviction.

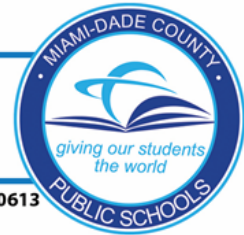
We are providing a copy of this report to you for informational purposes only. A response from M-DCPS is not required. The OIG would like to thank Principal Nika Williams (formerly assigned to Shadowlawn Elementary) for her assistance during this investigation.

Attachment

cc: Jose Bueno, Chief of Staff, Office of the Superintendent, M-DCPS
Jon Goodman, Chief Auditor, Office of Management and Compliance Audits, M-DCPS
Nika Williams, Principal, Lenora Branyon Elementary School, M-DCPS



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



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To: Felix Jimenez, Inspector General

Via: Hector Ortiz, Assistant Inspector General for Investigations
Jose Gonzalez, Supervisory Special Agent

From: David Hernandez, Special Agent

Date: January 27, 2025

Subject: Investigative Memorandum
Assist Other Agency - United States Department of Education Office of the Inspector General, United States Postal Inspection Service, & Orlando Police Department Investigation of Former Miami-Dade County Public Schools Treasurer Jessica Walden for Check Fraud
Ref. Case No. IG23-0002-SI

On May 3, 2023, the Miami-Dade County Public Schools (M-DCPS) Office of the Inspector General (OIG) was contacted by the United States Department of Education (US-ED) Office of the Inspector General. US-ED was conducting a joint investigation with the United States Postal Inspection Service and the Orlando Police Department. The subject of their investigation was Jessica Monique Walden, a former Miami-Dade County Public Schools (M-DCPS) treasurer at Shadowlawn Elementary in Miami, Florida.¹ After resigning from M-DCPS, Ms. Walden was employed as a bookkeeper at Dr. Phillips Senior High School with Orange County Public Schools (OCPS) in Orlando, Florida, where she was alleged to have fraudulently diverted school funds for her personal use. During its investigation, US-ED identified a check made out to Shadowlawn Elementary that had been endorsed and deposited into Ms. Walden's personal bank account. US-ED requested OIG assistance verifying the potential fraud involving the Shadowlawn Elementary check.

The OIG's investigation found the \$500 check, dated November 2, 2020, was made out to Shadowlawn Elementary from the Miami Kiwanis Youth Foundation. Bank records confirmed Ms. Walden deposited this check into her personal bank account. As school treasurer, Ms. Walden was expected to process the check for deposit into Shadowlawn Elementary's bank account. The OIG conducted sworn interviews of representatives from the Miami Kiwanis Youth Foundation and Shadowlawn Elementary's principal, which

¹ Ms. Walden's M-DCPS employee number was 314543. She was employed by M-DCPS between August 2013 and February 2021, with varied assignments and gaps during her tenure.

confirmed Ms. Walden did not have authorization to endorse the check or deposit it into her personal bank account.

Since the US-ED investigation was limited to the time Ms. Walden worked with OCPS, the OIG determined it prudent to investigate Ms. Walden's activities when she worked with M-DCPS to determine if any other checks had been diverted for her personal use.

In conjunction with the Miami-Dade State Attorney's Office (SAO), subpoenas were issued for Ms. Walden's bank records for the period when she worked at M-DCPS. The OIG's detailed analysis focusing on all deposits, withdrawals, and check transactions did not reveal any other suspicious activity. The OIG noted a few large cash deposits, which were reviewed with Shadowlawn Elementary's principal to determine if any coincided with typical cash collections for school events or fundraisers. The principal confirmed Ms. Walden worked remotely during the period of these deposits; as schools modified in-person learning and extracurricular activities due to the COVID-19 pandemic, there were no cash collections for any events during that period. The SAO declined to file criminal charges for Ms. Walden's fraudulent use of the \$500 Shadowlawn Elementary check.

The OIG reported these findings to US-ED. Ms. Walden was indicted in the Middle District of Florida on seventeen counts of Wire Fraud. The indictment alleges that Ms. Walden stole 136 checks totaling \$142,962.87 and \$25,287.22 in cash while employed as a bookkeeper with OCPS. Ms. Walden was arrested on December 2, 2024, and a tentative trial date has been set for April 7, 2025.² The OIG's investigative findings regarding the \$500 Shadowlawn Elementary check fraudulently diverted for her personal use has been included in the federal case as an enhancement.

It is recommended that this case be closed.

² Court Case # 6:23-cr-00124-RBD-RMN