

## **SUMMARY EXPLANATION AND BACKGROUND:**

The Office of the Inspector General requested that the School Board of Broward County proceed to investigate and provide findings and actions upon those allegations. The complainant made three allegations concerning teachers' evaluations that were altered and teachers' signatures that were falsified; the misuse of FTE funds for personal use by the school's Principal, Ms. Yudit Silva, during a visit to Home Depot and a school's administrator requesting the complainant falsify the signatures of parents and students on the Student IEP and Code of Conduct Acknowledgment forms. The complainant refused to perform the task.

Our audit objectives were to determine whether the complainant's allegations were substantiated; to determine whether there were any violations of the Governing Board's responsibilities according to the Pathways Academy Charter School Agreement between the School Board of Broward County, Florida and Silva of South Florida Inc; to determine whether Pathways Academy Charter School's management engaged in any related party transactions that violated any Florida ethics laws, rules and regulations; to determine whether the Pathways Academy Charter School operations and transactions were appropriate and transparent; to report findings to the School Board, the Florida Department of Education, Office of Inspector General, and Pathways Academy Charter School's Governing Board and management.

It is the opinion of the Chief Auditor that the three allegations presented by the complainant have been substantiated. Our audit identified deficiencies and non-compliance with the Charter School Agreement with the School Board, Florida Statutes and the Florida Administrative Code related to falsification of documents, questionable expenditures, failure to pay wages owed to employees, failure to pay vendors in a timely manner; the misrepresentation of the school's enrollment has allowed the school to receive additional FTE funds, for which they were not entitled; the use of funds for purposes other than school related expenditures has violated various Florida Statutes, e.g. F.S. 218.503(1) (b) and (c), and the Charter School Agreement with the School Board, Section 2.D.1.a. (22)(v); the lack of valid signatures in the students' files has violated the Charter School Agreement with the School Board, Section 2.D.1.a.22(m); the hiring of a Principal's relative was done in violation of Section 11.P of the School's contractual agreement with the School Board and Florida Statutes 1002.33(12) and (24) and the school did not follow the State's guidelines on children's vaccinations contained in Florida Statute 1003.22 Section (1) and Florida Administrative Code 64D-3.046 Section (2).

The Charter School agreement, Section 2.D.1.a (22)(v), which states "The school's willful or reckless failure to manage public funds in accordance with the law;" gives the District good cause for termination or non-renewal of Pathways Academy Charter School.