



Florida Department of
Law Enforcement

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MEMORANDUM

DATE: August 13, 2020
TO: Case File JA-11-0210
Jacksonville Regional Operations Center (JROC)
FROM: Special Agent Jared Mynard, Case Agent SSA
SUBJECT: Final Action

The Florida Department of Law Enforcement (FDLE) was referred a complaint from the Flagler County Sheriff's Office (FCSO) of alleged misappropriated funds by the Belle Terre Elementary (BTE) School Principal Terence Culver and the Parent Teacher Organization (PTO) President Jenifer Grant-Harris using the funds in the accounts for personal use. Jennifer Grant-Harris is a former employee of the FCSO and due to the potential conflict of interest, Sheriff Rick Staly requested FDLE conduct the investigation.

FDLE Special Agents interviewed former PTO President Jennifer Grant-Harris, current PTO President Jennifer Paterno, Belle Terre Teacher Abbey Cooke, Belle Terre Secretary Susan Guarino, former PTO Secretary Stacy Geiger, former PTO Treasurer Xochitl Petracco and current PTO Treasurer Hilary Macchia. FDLE Special Agents reviewed PTO records, to include bank records, school fundraiser contracts as well as a Flagler County School Board investigation into Principal Terence Culver.

It was determined that PTO sponsored fundraisers included school dances, a fall festival and a "Holiday Shop". All of these fundraisers operated primarily on a cash basis. Through FDLE interviews it was discovered that numerous individuals collected money during the various events, including student volunteers. At the end of each of these events, the PTO had no formal procedure to count or document the total monies earned. Additionally, there was no documentation of the cost to hold an event. For example, PTO members and parent volunteers were regularly reimbursed for out of pocket purchases made in support an event using cash from the PTO account; receipts for these reimbursements were not required and were often not provided.

The Minutes of PTO meetings were no more than an outline of items discussed and contained no specific details, making them of little value. Bank records obtained of the PTO account did show deposits around the time of the fundraisers but there were no other records to compare these deposits against to assure their accuracy or relevance.

A television was provided to the PTO from a vendor as an incentive for signing a contract with the company used to facilitate the "Holiday Shop" fundraiser. Interviewed PTO members stated they had no knowledge the PTO received the television from the company. In a voluntary interview with Doctor Culver, Culver stated the television was given to a family that was experiencing financial difficulty. During an interview with Grant-Harris, she stated that a few board members

made the decision to give the television to a "family in need" without discussing it with all of the board members. No further action was taken on the television by the PTO.

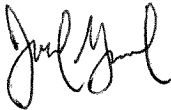
A debit card assigned to the PTO bank account was available and used by numerous members of the board. BTE teacher Abbey Cooke purchased Christmas gifts for herself and her family through Amazon.com using the PTO debit card number. In an interview with FDLE Special Agents, Cooke stated PTO president Grant-Harris authorized her to use PTO funds because she was experiencing financial difficulty. Grant-Harris told FDLE that it was her understanding that Cooke was buying gifts for a student's family, not her own. Grant-Harris brought the issue before the board and it was agreed they (the board) would not confront Cooke on the matter. As a result, the board agreed to develop better procedures to prevent any future abuses of the debit card.

In summary, due to the number of PTO members and volunteers handling PTO money collected during events and the lack of records and receipts, no baseline accounting of funds could be established. Furthermore, it could not be determined if deposits made into the PTO account were appropriate or if they had been impacted by theft or mistake.

The evidence and testimony obtained indicates a clear lack of standard accounting practices, a poorly defined method of decision-making within the organization and questionable use of the collected funds but does not constitute probable cause that a crime has been committed.

This investigation has been closed.

FDLE Special Agent Jared Mynard

A handwritten signature in black ink, appearing to read "Jared Mynard", is written below the typed name.