



Sheryl G. Steckler
Inspector General

OFFICE OF INSPECTOR GENERAL PALM BEACH COUNTY



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“Enhancing Public Trust in Government”

Investigative Report

2014-0003

February 27, 2014

“Provide leadership in the promotion of accountability and integrity of Government in Palm Beach County”



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REPORT OF INVESTIGATION CASE NUMBER: 2014-0003



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EXECUTIVE SUMMARY

The Palm Beach County (County) Parks and Recreation (P&R) Department sells discounted Pool Passes (\$48.75 adult / \$41.25 child), which allow 20 discounted admissions into County pool facilities, per customer. Upon each entry, a customer is required to present their Pool Pass to the cashier. The cashier is then responsible for hole punching the Pool Pass to denote the number of discounted admissions used and then enter the transaction as a \$0.00 sale in the cash register.



On December 13, 2013, P&R Aquatics Division Director Dave Lill advised the Office of Inspector General (OIG) that Aqua Crest Pool Cashier Jewl Garvin was suspected of stealing money from the facility's cash register. According to Mr. Lill, Aqua Crest Pool Facility Manager David Salvadore (Ms. Garvin's direct supervisor) informed him of suspicious behavior on Ms. Garvin's part, as well as a statement made by Ms. Garvin to a co-worker that she (Ms. Garvin) was taking money from the cash register for gas by ringing in Pool Passes for customers paying in cash. Mr. Lill indicated that it was unknown as to how long this alleged activity had been taking place.

As the allegation contained potential criminal activity, pursuant to Section 2-423(4) of the Inspector General Ordinance, on December 16, 2013, the information was coordinated with the Palm Beach County State Attorney's Office, Public Corruption Unit (PCU). Upon their review of the information, PCU advised that the allegation could be handled administratively. The OIG subsequently opened an administrative Investigation.

The Investigation revealed that the current operating methods in place at the P&R Aqua Crest Pool facility made it impossible to identify individual transactions specifically attributed to Ms. Garvin's actions. As such, we are unable to support the Allegation that Ms. Garvin falsely entered cash paying customers as those of Pool Pass paying customers in order to divert the funds for her own personal use. During the course of the Investigation, P&R took immediate corrective actions to address the lack of internal controls by creating new Standard Operating Procedures for Cashiers, as well as an electronic tracking system for the use of Pool Passes.

During the course of the Investigation, an Additional Allegation was developed. Based on statements obtained, as well as records reviewed, the Additional Allegation that Ms.

Garvin obtained Lead Lifeguard Melissa Bunnell's approval signature on a Void Approval Form by providing false information *is supported*. The OIG Investigation disclosed that Ms. Garvin obtained Ms. Bunnell's signature under false pretenses in order to void a cash transaction as a Pool Pass transaction. During her OIG interview, Ms. Garvin walked out and gave her immediate resignation to P&R.

ALLEGATION AND FINDINGS

Allegation:

Palm Beach County Parks and Recreation Department Aqua Crest Pool Cashier Jewl Garvin falsely entered cash paying customers as those of Pool Pass paying customers in order to divert the funds for her own personal use. If supported, the allegation would constitute a violation of Section 7.02.D, #'s 1, 2, 14, 24, 27, 32, and 33 of the Palm Beach County Merit Rules and Regulations; and a potential violation of § 812.014(1), (2)(c), and (3)(a), F.S.

Finding:

Based on statements obtained, as well as the lack of internal controls, the OIG was unable to attribute transactions to a particular employee; therefore, information obtained *does not support* the allegation.

Statement of David Salvatore, Aqua Crest Pool Aquatics Supervisor

Mr. Salvatore said that he had recently noticed Ms. Garvin's behavior to be a bit suspicious and unusual. According to Mr. Salvatore, on two separate occasions (sometime around November 15, 2013), he observed Ms. Garvin hole punching a customer's Pool Pass without entering the transaction into the cash register to record the entry of the customer into the pool complex. Mr. Salvatore stated that on the 2nd occasion (November 16, 2013) the same type of transaction occurred, at which time he mentioned it to Ms. Garvin, who replied that she must have forgotten to record those entries.

Mr. Salvatore stated that on November 21, 2013, he was approached by two of his employees, Lead Lifeguard Melissa Bunnell and Lifeguard Kathleen Riffard, concerning Ms. Garvin's activities. Mr. Salvatore was unable to recall their exact words, but Ms. Riffard stated something to the effect of "I don't mean to be a tattle-tale," but Ms. Garvin approached Ms. Bunnell and said "hey, have my back. I think David's watching me closer lately. I've been taking money from the register to pay for my gas. I needed it for that, so please have my back." Mr. Salvatore explained that the two employees did not provide specific details, but indicated what Ms. Garvin was doing had to do with Pool Passes and how Ms. Garvin was entering them into the cash register.

Mr. Salvatore opined that if a cash paying customer paid with the exact change for a daily entry (\$3.25 adult / \$2.75 child), Ms. Garvin may have rang the transaction into the cash register as a Pool Pass and pocketed the money. Mr. Salvatore stated that the cash register is only reconciled at the end of the business day and not at the end of each shift; however, Mr. Salvatore stated that the cash register would not have been

over/under because Pool Passes are entered as a \$0.00 sale.¹ Mr. Salvadore indicated that although he was unable to determine whether or not Ms. Garvin stole from the cash register, he stated that there have been creditors calling Ms. Garvin on her cell phone, as well as the facility's phone. Ms. Garvin has also made comments such as "I'm really tight on money, I have so many bills."

The OIG attempted to conduct a review of documents provided by P&R, which included daily cash register journals and Pool Pass distribution/usage to determine whether or not individual transactions could be attributed to Ms. Garvin. That review disclosed the following:

- Although the cash register is reconciled at the end of each business day, it is not reconciled following the end of *each* shift and/or relieved on a temporary basis (i.e., lunch, breaks), thereby limiting the ability to attribute overages/shortages to a particular employee.
- The current Pool Pass system is not electronically tracked, therefore limiting the ability to account for its use and entry into the cash register.

Statement of Melissa Bunnell, Aqua Crest Pool Lead Lifeguard

Ms. Bunnell stated that a few months ago (sometime in November 2013), Ms. Garvin approached her at work and told her that she needed money for gas and admitted to taking money from cash paying customers [for daily admissions] and ringing those transactions into the cash register as a Pool Pass. Ms. Garvin did not indicate how long she had been doing this. According to Ms. Bunnell, Ms. Garvin indicated that the reason she was divulging this information to her (Ms. Bunnell) was to have Ms. Bunnell's support if Mr. Salvadore asked Ms. Bunnell why there were so many Pool Passes being presented for admission. Ms. Bunnell stated that she told a fellow employee, Lifeguard Kathleen Riffard, and the two informed Mr. Salvadore (either the same day or day after). Ms. Bunnell stated that she has not spoken to Ms. Garvin about this matter since.

Statement of Kathleen Riffard, Aqua Crest Pool Lifeguard

Ms. Riffard stated that approximately two months ago (believed to be November 2013), she and Ms. Bunnell had a conversation, wherein Ms. Bunnell told her that Ms. Garvin indicated that she (Ms. Garvin) had been taking money from the cash register. Ms. Bunnell stated that Ms. Garvin indicated that she was taking cash from the cash paying customer(s) and entering them into the cash register as paying by a Pool Pass. Ms. Riffard stated that she did not have firsthand knowledge of this information; however, she and Ms. Bunnell subsequently advised Mr. Salvadore (either the same day or day after).

¹ It is noted that the OIG's review of the Aqua Crest Pool daily cash register journals did not reflect significant overages/shortages as they are required to report any overages/shortages totaling more than \$4.00.

Statement of Jewl Garvin, Aqua Crest Pool Cashier

Ms. Garvin confirmed that she has worked at the facility for approximately two years as a Cashier and was aware of the County's Policy and Procedures Manual (PPMs), as well as the facility's cashier procedures. Ms. Garvin explained that at the end of her morning cashier shift, the afternoon cashier would take over; however, the cash register was not reconciled prior to the afternoon cashier coming on duty. According to Ms. Garvin, the cash register was reconciled at the end of the business day.

Ms. Garvin explained that when a customer uses a Pool Pass for admission, she is responsible for hole punching the Pool Pass and subsequently entering it into the cash register as a \$0.00 transaction. Ms. Garvin acknowledged that there were occasions in which she did not enter a transaction into the register immediately and would wait for a few transactions, whether they were Pool Passes or cash paying customers, to enter them all together. Ms. Garvin explained that she left money from cash paying customers on the counter until there were multiple transactions; however, Ms. Garvin was unable to provide a justification for doing so other than customers were infrequent and she wanted to enter the transactions all together. Ms. Garvin acknowledged that she was aware that she was responsible for immediately entering all transactions. Ms. Garvin stated that she has forgotten to enter some transactions in the past; however, Mr. Salvadore observed the mistake(s) and instructed her to enter the transactions as they occur.

Ms. Garvin denied stealing any money from the cash register or the pool facility itself, but then asked if anyone had observed her stealing money. Ms. Garvin then stated that she did not have to steal money because her mother and grandfather provided her with monetary assistance for gas and other bills.

Based on Ms. Garvin's statements, Mr. Salvadore and Ms. Bunnell were re-interviewed.

Statement of David Salvadore, Aqua Crest Pool Aquatics Supervisor (2nd Interview)

Mr. Salvadore stated that all cashiers, to include Ms. Garvin, were responsible for entering all transactions as they occur and not later as indicated by Ms. Garvin. Furthermore, Mr. Salvadore stated that money should not be left on the counter under any circumstance.

Statement of Melissa Bunnell, Aqua Crest Pool Lead Lifeguard (2nd Interview)

Ms. Bunnell re-confirmed Ms. Garvin's admission to her concerning taking money from cash paying customers for daily admissions by entering them as a Pool Pass in the cash register. Ms. Bunnell indicated that as Lead Lifeguard, she had responsibilities as a cashier and that cashiers should not leave money on the counter from cash paying customers, nor should those transactions be entered into the cash register after several other transactions. Ms. Bunnell explained that the cash register is on the counter where the cashier sits, and opined that it should not be an inconvenience for the cashier to enter the transaction immediately.

ADDITIONAL ALLEGATIONS AND FINDINGS

Based on information obtained during the OIG Investigation, the following additional allegation was developed:

On January 21, 2014, the OIG was advised that during a routine paperwork audit by the P&R Audit Division, a Void Approval Form (Form), completed by Ms. Garvin and approved by Ms. Bunnell, did not contain Mr. Salvadore’s signature for approval. Upon further review, it was disclosed that Ms. Garvin may have provided false information to Ms. Bunnell in order to obtain her signature on the Form, which involved the voiding of a cash transaction in exchange for a Pool Pass transaction.

Additional Allegation:

Palm Beach County Parks and Recreation Department Aqua Crest Pool Cashier Jewl Garvin obtained Lead Lifeguard Melissa Bunnell’s approval signature on a Void Approval Form by providing false information. If supported, the allegation would constitute a violation of Section 7.02.D, #'s 1, 2, 14, 24, 32, and 33 of the Palm Beach County Merit Rules and Regulations.

Finding:

The information obtained **supports** the allegation based on the following:

The OIG reviewed the Void Approval Form completed by Ms. Garvin for a transaction that took place on January 11, 2014:

- Ms. Garvin initiated Receipt #023667 at 1:50 p.m. for an adult pay and youth pay totaling \$6.36 (including tax).
- Ms. Garvin indicates that the customer(s) paid \$7.00, resulting in \$0.64 change returned to the customer(s).

DATE	01/11/2014	SAT
ADULT PAY		\$3.25
YOUTH PAY		\$2.75
SUB TOTAL		\$6.00
TAX1 AMT		\$0.36
TOTAL		\$6.36
CASH		\$7.00
CHANGE		\$0.64
NO.023667 REG 01 1 EMPLOYEE TIME 13:50		

DATE	01/11/2014	SAT
	** TRANS VD **	
-1 X	@ 3.25	
ADULT PAY		-3.25
-1 X	@ 2.75	
YOUTH PAY		-2.75
SUB TOTAL		-6.00
TAX1 AMT		-0.36
TOTAL		-6.36
CASH		-6.36
NO.023679 REG 01 1 EMPLOYEE TIME 16:10		

- Instead of voiding the transaction at the time it occurred (assuming that the transaction was an actual mistake), Ms. Garvin initiated Void Receipt #023679 at 4:10 p.m. in order to void Receipt #023667 (approximately 2.5 hours later).

- Void Receipt #023679 only indicates a cash transaction totaling \$6.36 and does not account for \$0.64 in change “allegedly returned” to the original customer(s) in Receipt #023667.

The Void Approval Form contains the following written explanation from Ms. Garvin for initiating Void Receipt #023679:

Detailed Description of Void:

This transaction was supposed to be entered as an adult pass and youth pass.

Cashiers Signature: Paul Salvadore

Approving Signature: M. Bunnell

Void Signature _____

Void Approval Form must have receipts attached and be signed by Approving Manager before your shift is over.

Both Ms. Garvin and Ms. Bunnell confirmed the authenticity of their own signature on the Form.

Statement of Jewl Garvin, Aqua Crest Pool Cashier

Ms. Garvin confirmed that she and Mr. Salvadore both worked on January 11, 2014. Ms. Garvin was shown Receipt #s023667 and 023679 and when asked to explain why she voided the initial transaction (Receipt #023667) approximately 2.5 hours after the actual transaction took place, Ms. Garvin initially explained that she had incorrectly identified Pool Pass paying customers as cash paying customers (adult and youth pay). Ms. Garvin added that in order to void that transaction, she was responsible for completing the Form and obtaining Mr. Salvadore's signature on that same Form. According to Ms. Garvin, if Mr. Salvadore was not available, the Lead Lifeguard was responsible for approving the Form. Ms. Garvin stated that although she completed the Form on January 11, 2014, she held on to the Form until she returned to work on January 15, 2014 because Mr. Salvadore had been "busy out by the pool." Ms. Garvin then stated that upon her return to work on January 15, 2014, Mr. Salvadore was at an offsite meeting, but Ms. Bunnell was present, therefore she asked Ms. Bunnell to approve the Form. When asked if she (Ms. Garvin) provided any explanation to Ms. Bunnell to obtain her signature of approval, Ms. Garvin indicated that she did not provide any explanation and that Ms. Bunnell signed the Form without hesitation, as this would be a routine request.

Statement of David Salvadore, Aqua Crest Pool Aquatics Supervisor

Mr. Salvadore explained that when a transaction is voided, cashiers are required to complete a Void Approval Form at the time of the transaction. According to Mr. Salvadore, it was unusual for Ms. Garvin to void a transaction (Void Receipt #023679) approximately 2.5 hours after the transaction took place. Mr. Salvadore stated that he was in his office and around the facility all afternoon on January 11, 2014 and that he was readily accessible to approve the Form. Mr. Salvadore indicated that he was on the pool deck watching a swimmer around 4:10 p.m., but stated that Ms. Garvin should have come to him before her shift ended (4:30 p.m.) to sign the Form and that she should have notified him right away about an inaccurate transaction which needed voiding. Mr. Salvadore stated that after being notified by P&R's Audit Division about

Ms. Garvin's voided transaction (Void Receipt #023679), he met with Ms. Bunnell to inquire as to why her signature was on the Form and not his. According to Mr. Salvatore, Ms. Bunnell stated that Ms. Garvin indicated that he was aware of the voided transaction and instructed Ms. Garvin to obtain her (Ms. Bunnell's) signature in his place. Mr. Salvatore advised that Ms. Garvin never made him aware of the transaction and that he never instructed Ms. Garvin to obtain Ms. Bunnell's signature on the Form.

Statement of Melissa Bunnell, Aqua Crest Pool Lead Lifeguard

Ms. Bunnell stated that Ms. Garvin approached her on January 15, 2014, at which time Ms. Garvin requested her signature on the Form. Ms. Bunnell advised that Ms. Garvin indicated that Mr. Salvatore was aware of the voided transaction and that he (Mr. Salvatore) requested Ms. Garvin obtain her signature. Ms. Bunnell stated that she signed the Form with the belief that Mr. Salvatore was aware of the voided transaction. Ms. Bunnell stated that Mr. Salvatore subsequently advised her that he was not aware of the voided transaction and that he did not instruct Ms. Garvin to obtain her (Ms. Bunnell's) signature. Ms. Bunnell advised that Ms. Garvin should have completed Void Receipt #023679 at the time it occurred and not approximately 2.5 hours later.

Based on Mr. Salvatore and Ms. Bunnell's statements, Ms. Garvin was re-interviewed.

Statement of Jewl Garvin, Aqua Crest Pool Cashier (2nd interview)

When asked to clarify her previous actions regarding Receipt #023667 and Void Receipt #023679, Ms. Garvin reiterated that she incorrectly entered Receipt #023667 as cash paying customer(s) instead of an adult pay and child pay Pool Pass. Ms. Garvin then further clarified that she immediately recognized the error and continued the transaction by reflecting that the customer did not provide any form of payment (\$0.00). Ms. Garvin then stated towards the end of her shift, she recalled making the mistake (Receipt #023667) and created a second receipt to reflect the accurate transaction (*it should be noted that this "second" receipt was never found in P&R's cash register journal for that day*).

Following this explanation, Ms. Garvin was then asked to explain why, if she recognized her immediate error and reflected that the customer did not provide any form of payment (\$0.00), did the actual transaction (Receipt #023667) indicate that she was given \$7.00 in cash by the customer(s) who received \$0.64 in change. Ms. Garvin was initially unable to provide an explanation during both interviews other than "the register made a mistake." Ms. Garvin subsequently responded that she must have picked the wrong receipt to void and that a review of the daily cash register journal would show a transaction fitting her description of an adult and child pay with \$0.00 cash. Ms. Garvin was then asked why Mr. Salvatore was not notified of the inaccurate transaction (Receipt #023667) at the time it occurred or at the end of the day when she voided the transaction (Void Receipt #023679). Contrary to her earlier explanations, Ms. Garvin now indicated that she did not realize her mistake until the cash register was reconciled at the end of the business day and it was short.²

² According to the daily cash register journal, the cash register count for January 11, 2014 was actually \$0.79 over.

Ms. Garvin reiterated her reason for not obtaining Mr. Salvadore's approval signature on the Form that same day because he appeared busy as he was on the lifeguard stand; however, Ms. Garvin provided further clarification by indicating that she opened the office door and "yelled" to Mr. Salvadore that she "found the problem and voided the transaction." According to Ms. Garvin, Mr. Salvadore acknowledged her with a "thumbs up" and a nod of the head.³ Ms. Garvin said she then placed the Form in the safe believing Mr. Salvadore would sign it later.

Ms. Garvin stated that upon her return to work on January 15, 2014, she found that the Form had not yet been signed by Mr. Salvadore. Ms. Garvin stated that because Mr. Salvadore was in a training class for the morning, she approached Ms. Bunnell at the lifeguard stand for her approval signature because the Form was overdue. When asked why she was able to approach Ms. Bunnell, who was on the lifeguard stand, and not Mr. Salvadore, when he was "busy out by the pool," Ms. Garvin appeared irritated and stated that she couldn't "bother" with getting his signature at that time.

Ms. Garvin denied telling Ms. Bunnell that Mr. Salvadore was aware of the Form and that he gave instructions to Ms. Garvin to have her (Ms. Bunnell) provide an approval signature. When advised that both Mr. Salvadore's and Ms. Bunnell's statements contradicted her version of events, Ms. Garvin began yelling that they were lying, exited the interview room, and screamed that she "quits" her employment.⁴

The OIG reviewed the Aqua Crest Facility cash register journal for January 11, 2014, which disclosed the following:

- There were no transactions as described in Ms. Garvin statements to explain her actions.

RECOMMENDED CORRECTIVE ACTIONS

Although the Allegation was *not supported*, the OIG recommends the following corrective actions:

1. In order to properly track individual cashier accountability, ensure that proper protocols are established regarding cash register reconciliations at the end of each cashier's shift.

During the course of the OIG Investigation, the Parks and Recreation Department updated their cashier procedures, to include a new electronic Point of Sale system (February 12, 2014). New procedures will also address individual cashier reconciliations and provide a "method for each cashier to have their own drawer and change fund."

³ Mr. Salvadore advised the OIG that Ms. Garvin did not notify him about the Form.

⁴ Ms. Garvin's interviews took place at the P&R main office. During this particular instance, Ms. Garvin gave her resignation to the front office secretary, at which time P&R management was notified.

2. Determine whether or not any enhancements should be made to the current Pool Pass system in order to properly account for all distribution and/or usage.

During the course of the Investigation, P&R advised the OIG that they are in the process of finalizing an electronic swipe card version of a Pool Pass, which will electronically track Pool Pass usage.

Based on the Additional Allegation being **supported**, the OIG makes the following corrective actions:

1. Take corrective personnel action deemed appropriate.

Ms. Garvin resigned during the OIG Investigation.

ARTICLE XII, SECTION 2-427

Pursuant to Article XII, Section 2-427 of the Palm Beach County Code, on February 11, 2014, the Parks and Recreation Department and Ms. Garvin were provided the opportunity to submit a written explanation or rebuttal to the findings as stated in this investigative report within ten (10) calendar days.

On February 25, 2014, the OIG received returned mail from the address provided by Ms. Garvin. No forwarding address was provided.

The Parks and Recreation Department provided updated information regarding the OIG's Corrective Action recommendations (*Response is attached in its entirety.*)

This Investigation has been conducted in accordance with the ASSOCIATION OF INSPECTORS GENERAL Principles & Quality Standards for Investigations.



**Palm Beach County
Parks and Recreation Department
Aquatics Division**

DATE: February 24, 2014
TO: Flora Butler, Acting Director of
Investigations, Office of Inspector General
FROM: Dave Lill, Director *Dave Lill*
Aquatics Division
RE: Response re Case # 2014-0003

The Aquatics Division of the Palm Beach County Parks and Recreation Department agrees with the facts and findings as stated in the Draft findings for the above mentioned case. Thank you for looking into this matter for us, and the operational suggestions brought forward during the process.

Following the initial meetings regarding the investigation the procedure below was put into place:

Opening procedure:

2 staff count and verify the opening bank and initial the log

Closing procedure:

2 staff count and verify the deposit and bank and initial the log

The pool went "live" with RecTrac, our new electronic Point of Sale system on February 12, 2014. This system, along with a new policy being drafted, will help prevent future occurrences similar to this case. The system allows for a definitive change in cashier on the tape. The policy will provide a method for the each cashier to have their own drawer and change fund rather than sharing one.

If you have any questions or need further information please let us know.

Cc: Eric Call, Paul Connell, Laurie Schobelock, Fawna Gallant