

OFFICE OF INSPECTOR GENERAL CITY OF JACKSONVILLE



FINAL REPORT 23-OA-0003

DA Vocal Parents Organization Investigation Assist

MATTHEW J. LASCELL
INSPECTOR GENERAL

07/27/2023

DATE ISSUED

“Enhancing Public Trust in Government Through Independent and Responsible Oversight”

TABLE OF CONTENTS

Purpose 1

Background..... 1

Statement of Objectives, Scope, and Methodology 1

Statement of Auditing Standards..... 2

Results..... 2

Conclusion 8

FINAL REPORT

Purpose

The Office of the Inspector General's (OIG) Investigations Unit (Investigations) requested an investigative assist from the OIG Audit Unit (Audit) for case 2023-0033. At this request, Audit conducted a limited data review and analysis (Review) of the DA Parents Organization's (DAVPO) bank accounts.

Background

Douglas Anderson School of the Arts (DA) is a public, arts-magnet high school in Duval County. Many of the DA arts departments have parent-led organizations to fund the students' extracurricular art activities. Per DA policy, these organizations must be parent-led, and teachers are not permitted to handle the organizations' bank accounts.

DAVPO is the parent-led organization for students in the Vocal Department. On 05/26/17 Rhonda Meadows (treasurer) and Leslie Craver (assistant treasurer) opened two DAVPO checking accounts (Acct. 0157 and Acct. 0905) with Bank of America (BOA)¹.

On 02/16/23, Jeffery Clayton (Clayton) requested that BOA remove Craver and Meadows as signators and replace them with himself (manager) and Samuel Odom (treasurer)².

At the time Clayton chaired the Vocal Music Department for DA. On 03/22/23 he was arrested for two Florida felonies: Authority Figure Solicits or Engages in Lewd Conduct with Student §800.101(2)(c) and Unlawful Use of Two-Way Communication Device §934.215³. Subsequently, he was removed as chair from the Department. It is unclear when or if he was removed from the BOA accounts.

Prior to Clayton's arrest, Investigations was reviewing DA's parent-led organizations. During the investigation, the OIG received the DAVPO BOA records for January 2021 to April 2023 pursuant to a subpoena. Investigations then requested Audit to review.

Statement of Objectives, Scope, and Methodology

The objective of the Review was to provide insight on DAVPO expenditures and any fraud indicators. To accomplish this, Audit reviewed the debits and credits for DAVPO's BOA accounts from January 2021 to April 2023 and identified questionable transactions.

¹ [0157 Signature Cards](#) and [0905 Signature Cards](#)

² [0157 Signature Cards](#) and [0905 Signature Cards](#)

³ [Clayton Arrest and Booking Report](#)

Statement of Auditing Standards

The Review does not represent an audit or attestation pursuant to the *International Standards for the Professional Practice of Internal Auditing*. Audit conducted the Review to support Investigations.

Results

Account 0157 had 30 transactions (8 credits and 22 debits)⁴. The beginning balance was \$4,639.30 and the ending balance was \$716.61. In total, there was \$128.82 credited and \$4,051.51 debited from the account. There were no questionable transactions identified.

Account 0905 had 798 transactions (290 credits and 508 debits)⁵. The beginning balance was \$14,449.20 and the ending balance was \$4,347.53. In total, there was \$114,580.71 credited and \$123,724.05 debited from the account. Audit identified 20 questionable transactions.

Credit Analysis

Audit converted the BOA monthly statements for both checking accounts into an Excel Spreadsheet. The credits were isolated and sorted by source of funds.

For Account 0157, there were \$128.82 of credits all from Amazon Payments⁶.

For Account 0905, there were \$114,580.71 of credits⁷. They are as follows:

Source	Credit Amount	Percentage
Merchant Services	\$62,789.22	55%
Deposit (Cash and Check)	\$19,653.67	17%
Square Payment	\$19,641.19	17%
Event Brite	\$8,095.00	7%
Embassy Suites	\$2,569.27	2%
Counter Credit	\$1,117.53	1%
Returned Bill Payment - Merry Feacher	\$400.00	<1%
Returned Bill Payment - Stephen Rees	\$250.00	<1%
Walmart	\$26.99	<1%

⁴ [2023-OA-003 BOA Records \(spreadsheet\)](#)

⁵ [2023-OA-003 BOA Records \(spreadsheet\)](#)

⁶ [2023-OA-003 BOA Credits \(spreadsheet\)](#)

⁷ [2023-OA-003 BOA Credits \(spreadsheet\)](#)

Amazon Payment	\$24.85	<1%
Refund	\$12.99	<1%
Total	\$114,580.71	100%

Debit Analysis

Audit converted the BOA monthly statements for both checking accounts into an Excel Spreadsheet. The debits were isolated and sorted by Merchant Category.

For Account 0157, there were \$4,051.51 of debits⁸. They are as follows:

Merchant Category	Debit Amount	Percentage
Retail - Music	\$2,400.51	60%
Retail - Clothing	\$1,113.00	27%
Musician	\$300.00	7%
Fees	\$238.00	6%
Total	\$4,051.51	100%

For Account 0905, there was \$123,724.05 of debits⁹. They are as follows:

Merchant Category	Debit Amount	Percentage
Organizations	\$34,501.45	28%
Lodging	\$16,064.20	13%
Person	\$13,828.60	11%
Services	\$11,794.74	10%
Entertainment	\$10,500.00	8%
Retail - Clothing	\$9,605.39	8%
Food	\$6,460.48	5%
Retail - Music	\$6,091.34	5%
Fund Transfer	\$3,657.03	3%
Grocery	\$3,614.02	3%
Technology	\$3,131.32	3%
Retail - General	\$2,602.67	2%
Retail - Misc.	\$1,424.00	1%
Retail - Auto	\$349.00	<1%
Fees	\$168.18	<1%
Gas	\$120.99	<1%
Cash	\$50.00	<1%
Unknown	\$10.64	<1%
Total	\$123,724.05	100%

⁸ [2023-OA-003 BOA Debits \(spreadsheet\)](#)

⁹ [2023-OA-003 BOA Debits \(spreadsheet\)](#)

Questionable Transactions

Audit reviewed the sources and destinations of all transactions. Audit used investigative and technological databases to identify the sources and destinations and categorize them. Transactions that appeared to have a connection to the vocal department (e.g., music purchases, food purchases, generic retail, event travel, costumes, etc.) were not deemed questionable unless there were extenuating circumstances. The questionable purchases were separated into those occurring before Clayton was officially made a signator on 02/16/23 and those occurring after.

The transactions were either conducted electronically from the main accounts, by check, or by debit card. Only Account 0905 had debit cards. The associated cards were 4960, 2208, and 9676. The bank records do not indicate to whom the cards belonged. The records indicate that Clayton only had official access starting on 02/16/23. During that timeframe Samuel Odom also had access to the account.

Pre-02/16/23 Debits¹⁰:

- From 01/05/21 to 04/05/23 Debit Card 4960 made monthly payments to QuickBooks in the range of \$25 to \$30 for a total of \$750.00. [QuickBooks](#) is accounting software. It is unknown whether DAVPO used the software.
- On 02/22/21 and 08/11/21 \$621.00 and \$300.00, respectively, were electronically transferred from Acct. 0905 to Jeffery Clayton. It is unknown why Clayton received the funds.
- On 07/25/22 Debit Card 4960 made an \$1,150.00 purchase from Sissines Office Systems. [Sissines Office Systems](#) is an office management service. It is unknown whether DAVPO used the service.
- On 08/06/21 \$569.74 was electronically transferred from Acct. 0905 to an unknown account at Synchrony Bank. [Synchrony Bank](#) services multiple different credit cards. It is unknown whether the Synchrony account is associated with DAVPO.
- On 11/15/21 and 12/17/21 \$400 and \$350, respectively, were electronically transferred from Acct. 0905 to Caleb Clayton. Caleb Clayton is the son of Clayton and he is a [professional photographer](#). It is unknown whether Caleb provided photography services.

¹⁰ [2023-OA-003 BOA Debits \(spreadsheet\)](#)

- On 12/06/21 \$450.00 was electronically transferred from Acct. 0905 via Zelle. The transaction detailed "Merry". [Zelle](#) is a money transfer application. It is unclear to whom the money was transferred; however, the "Merry" could be "Merry Feacher". There are other transactions involving Merry Feacher.
- On 08/01/22 Debit Card 4960 made an \$18.00 purchase at Twin Peaks Restaurant. [Twin Peaks](#) is a Hooters-style restaurant where the female servers are typically scantily clad. It is questionable whether this restaurant is appropriate for students especially considering the criminal allegations.
- On 08/05/22 Debit Card 4960 made a \$349.00 purchase from RVT.DBS. [RVT.DBS](#) is a website where users can sell Recreational Vehicles (RV). It is unclear how an RV is related to DAVPO.
- On 08/08/22 Debit Card 4960 made a \$83.00 purchase via Paypal to "Aubreyjohns". [Paypal](#) is money transfer application. It is unknown what service Aubreyjohns provided.
- On 10/24/22 Debit Card 4960 made a \$183.64 purchase via Paypal to "Dariusmusic". It is unknown what service Dariusmusic provided.
- On 09/28/22 \$25.00 was electronically transferred from Acct. 0905 to Jasmine Perez. It is unknown what service Jasmine Perez provided.
- On 11/07/22 \$75.00 was electronically transferred from Acct. 0905 to Ken Chan. It is unknown what service Ken Chan provided.
- On 11/18/22 \$150.00 was electronically transferred from Acct. 0905 to Bert Buckman. It is unknown what service Bert Buckman provided.
- On 11/28/22 Debit Card 4960 made a \$10.64 purchase from NNT China Orlando. It is unknown what NNT China Orlando is.
- On 11/30/22 Debit Card 4960 was used to make a \$169.52 purchase from Winn-Dixie utilizing Door Dash. [Door Dash](#) is an online food ordering company. While a grocery purchase could be a legitimate purchase, it is unclear why Door Dash was used.
- On 12/19/22, 12/27/22, and 03/08/23 Debit Card 4960 was used to make purchases of \$383.53, \$14.88, and \$40.51, respectively, from ODP Bus Sol LLC. [ODP Business](#), is an office management service. It is unknown if DAVPO used the service.

- On 02/13/23 Debit Card 4960 made a \$104.60 purchase via Paypal to “jakubn”. It is unknown what service jakubn provided.

Post-02/16/23 Debits¹¹:

- On 03/03/23 \$109.59 was electronically transferred from Acct. 0905 to Angela Kellow. A Google search revealed a [local pet sitter](#) named Angela Kellow. It is unclear if this is the same person or what services she provided.
- On 04/11/23 \$50.00 in cash was withdrawn from Acct. 0905. It is unclear for what purpose the cash was withdrawn.
- On 04/20/23 \$225.00 was transferred by check from Acct. 0905 to Jennifer Lyles. It is unknown what service Jennifer Lyles provided.

Other Transactions

Other transactions reviewed by Audit, while not *per se* questionable, should be noted. Those were hotel debits, post-arrest debits, and checks.

Hotels:

There was \$16,064.20 spent on out-of-county lodging. Further investigation would reveal whether the lodging corresponded to sanctioned trips for the Vocal Department.

Date	Hotel	Location	Amount
07/26/21	Hilton Hotels	Altamonte Springs, Florida	\$571.52
08/01/22	Hilton Hotels	Altamonte Springs, Florida	\$120.28
11/10/22	Springhill Suites	Statesboro, Georgia	\$2,635.18
11/30/22	Embassy Suites	Orlando, Florida	\$2,085.00*
12/12/22	Embassy Suites	Orlando, Florida	\$104.32*
02/15/23	Hilton	Memphis, Tennessee	\$166.40
03/27/23	Embassy Suites	Atlanta, Georgia	\$8,244.15
04/03/23	Home to Suites	Valdosta, Georgia	\$2,137.35

*Potentially refunded on 12/23/22

¹¹ [2023-OA-003 BOA Debits \(spreadsheet\)](#)

Post-Arrest Debits:

There were 24 debits for \$14,547.04 that occurred after Clayton's arrest on 03/22/23. He either bonded out on 03/22/23 or 03/23/23¹². Although the purchases may appear legitimate, the timing may warrant further investigation. Those transactions are as follows:

Date	Merchant	Amount	Account
03/24/23	American Screen Print	\$770.00	4960 (debit)
03/27/23	Cascade Kating	\$960.00	4960 (debit)
03/27/23	Embassy Suites	\$4,000.00	4960 (debit)
03/27/23	Embassy Suites	\$4,000.00	4960 (debit)
03/27/23	Embassy Suites	\$244.15	4960 (debit)
03/29/23	Truett's Rome (Chick-Fil-A)	\$461.43	4960 (debit)
03/30/23	Dollar Tree	\$8.10	4960 (debit)
03/30/23	Walmart	\$85.70	4960 (debit)
03/31/23	Schontain Maynard or Hendry Leich	\$800.00	0905 (check)
04/03/23	Adobe	\$29.99	4960 (debit)
04/03/23	Homes to Suites	\$2,137.35	4960 (debit)
04/03/23	Merchant Services	\$165.67	0905
04/03/23	PDF Simpli	\$39.95	4960 (debit)
04/05/23	Quick Books	\$30.00	4960 (debit)
04/10/23	Diction Buddy LLC	\$24.99	4960 (debit)
04/11/23	<i>Cash*</i>	<i>\$50.00</i>	<i>0905 (check)</i>
04/14/23	Vecteezy	\$19.99	4960 (debit)
04/18/23	Adobe	\$14.99	4960 (debit)
04/20/23	<i>Jennifer Lyles*</i>	<i>\$225.00</i>	<i>0905 (check)</i>
04/20/23	Publix	\$234.58	9676 (debit)
04/24/23	Printing Edge Inc	\$93.00	0905 (check)
04/24/23	Publix	\$19.16	9676 (debit)
04/24/23	Walmart	\$124.95	9676 (debit)
04/24/23	Walmart	\$8.04	9676 (debit)

**Previously notated as questionable*

¹² Clayton Bond Paperwork [23-CF-3145]

Checks:

There were 10 checks written from Acct. 0905. Clayton's signature is not on any of them. The only payee accounts for the checks that Clayton may have had access to were those related to DA. Of the 10 checks, 2 were written to Douglas Anderson Orchestra (Orchestra) for \$10,886.96 (total) and 3 were written to Douglas Anderson School of the Arts (DA School) for \$7,732.00 (total). Each appear to have been appropriately deposited, with the Orchestra checks going into a Community First Credit Union account belonging to DA Orchestra Boosters and the DA School checks going into an Ameris Bank account belonging to Duval County Schools Douglas Anderson.

Conclusion

Audit's Review revealed that only 13% of all debits (69 out of 530) occurred after Clayton officially had access to the account. Without further information, the 17 questionable transactions prior to 02/16/23 cannot be attributed to him. This leaves only 3 questionable transactions when he had official access; however, without further information those transactions cannot be attributed to Clayton due to Samuel Odom also being a signator. Additionally, further investigation would be needed to determine if the questionable charges were in fact illegitimate; this includes any hotel purchases that are not illegitimate on their face. Ultimately, further investigation is needed to determine if fraud, waste, or abuse occurred and by whom.