

# MIAMI-DADE COUNTY PUBLIC SCHOOLS



## Internal Audit Report



### Investigation And Forensic Accounting Review Of A Billing Scheme To Defraud The School Board Of Miami-Dade County



**Our Investigation Uncovered That  
An Employee Of A Vendor Colluded  
With A Miami-Dade County Public  
School Employee To Inflate 24  
Invoices A Total Of \$198,307.**

**JANUARY 2011**

## THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Dr. Lawrence S. Feldman, Vice Chair  
Dr. Dorothy Bendross-Mindingall  
Mr. Carlos L. Curbelo  
Mr. Renier Diaz de la Portilla  
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Dr. Martin Karp  
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Ms. Raquel A. Regalado

Mr. Alberto M. Carvalho  
Superintendent of Schools

Mr. Jose F. Montes de Oca, CPA  
Chief Auditor  
Office of Management and Compliance Audits

### **Contributors to this Report:**

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#### Additional Contributors:

Mr. Jon Goodman, CPA  
Ms. Maria A. Curbelo  
Ms. Terri A. Chester  
Mr. Luis O. Baluja

#### Reviewed by:

Ms. Maria T. Gonzalez, CPA





# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**

*Alberto M. Carvalho*

**Chief Auditor**

*Jose F. Montes de Oca, CPA*

**Miami-Dade County School Board**

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Carlos L. Curbelo  
Renier Diaz de la Portilla  
Dr. Wilbert "Tee" Holloway  
Dr. Martin Karp  
Dr. Marta Pérez  
Raquel A. Regalado*

January 24, 2011

Members of The School Board of Miami-Dade County, Florida  
Members of The School Board Audit Committee  
Mr. Alberto M. Carvalho, Superintendent of Schools

Ladies and Gentlemen:

During the summer 2010, our office conducted an investigation and forensic accounting review to assist the Miami field office of the Federal Bureau of Investigation (FBI) uncover a billing scheme in which an employee of a vendor had colluded with an employee of Miami-Dade County Public Schools (M-DCPS) to defraud the District and the vendor. Our investigation established that a substantial fraud had been perpetrated against the District by the suspect employees.

On Friday January 14, 2011 at the United States District Court, Southern District of Florida, Mr. Ronald M. Johnson, formerly employed by M-DCPS in the Facilities Operations division as a Coordinator III, was sentenced to 21 months in federal prison and three years of probation. Mr. Johnson was sentenced after having pleaded guilty to conspiracy to commit mail fraud. The amount defrauded to M-DCPS from this scheme was \$198,307. Part of the sentencing included restitution of the full amount to M-DCPS. The result of the investigation was previously discussed with the Superintendent of Schools and is being presented to you since it is no longer a confidential matter.

This investigation and forensic review was predicated on a referral from the FBI to the Superintendent, and the primary objective was to determine the magnitude of fraudulent activity that may have occurred and the parties involved. Based on the limited scope of our review, and in the interest of preventing future fraud and abuse, we have initiated a full audit of the billing, inspection and payment practices for like-kind facilities contractual payments at Facilities Operations.

While trying to establish grounds for dismissal of this employee, we found out that Mr. Johnson had submitted an application to retire from M-DCPS and had elected to transfer his retirement proceeds to an investment plan, which would have given him complete custody of all proceeds. We immediately contacted the Florida Retirement System (FRS) and requested that these proceeds not be transferred until the resolution of this case. We were informed by a representative from FRS that the transfer has not been made pending the outcome of this case.

Although we do not know the exact value of Mr. Johnson's retirement account, we estimate, based on his salary and years of employment, that it should be sufficient to make full restitution. We have been in contact with the School Board Attorney's Office to formally request that the FRS reimburse M-DCPS the \$198,307 from Mr. Johnson's account.

Sincerely,

Jose F. Montes de Oca, CPA, Chief Auditor  
Office of Management and Compliance Audits

JFM:la  
L094

cc: Mr. Walter J. Harvey      Mr. Jaime G. Torrens  
    Dr. Richard H. Hinds      Mr. Charles J. Hurley

*Office of Management and Compliance Audits*

*School Board Administration Building • 1450 N.E. 2nd Ave. • Suite 415 • Miami, FL 33132  
305-995-1436 • 305-995-1331 (FAX) • <http://mca.dadeschools.net>*



# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**  
Alberto M. Carvalho

**Miami-Dade County School Board**

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Perla Tabares Hantman, Vice Chair  
Agustin J. Barrera  
Renier Diaz de la Portilla  
Dr. Lawrence S. Feldman  
Dr. Wilbert "Tee" Holloway  
Dr. Martin S. Karp  
Ana Rivas Logan  
Dr. Marta Pérez

August 26, 2010

Mr. Alberto M. Carvalho, Superintendent  
1450 N. E. Second Avenue  
Miami, Florida 33132

Re: Preliminary Investigation and Forensic Accounting Review of Invoices  
Submitted By and Payments Made To Gomez & Son Fence

Dear Mr. Carvalho:

At your request, we have performed the subject investigation and forensic accounting review. As you may be aware, the review resulted from a referral from the Miami field office of the Federal Bureau of Investigation (FBI) notifying the Miami-Dade County School District (District) of a suspected billing scheme in which an employee of a vendor had colluded with a Miami-Dade County Public Schools (M-DCPS) employee to defraud the District. The preliminary investigation confirmed that a substantial fraud had been perpetrated against the District by the suspect employee.

***What follows is part of an ongoing investigation. We caution against dissemination of any of this information to parties outside those informed in this communication, as this action may compromise the integrity of the investigation and could possibly be construed as interfering with a criminal investigation.***

Mr. Ronald M. Johnson, employed by M-DCPS in the Facilities Operations division as a Coordinator III, provided a voluntary written confession to personnel of the Office of Management and Compliance Audits stating that he approved 24 invoices that were inflated by a total of \$198,307 beyond the value of goods and services received. Mr. Johnson detailed that he conspired with Mr. Jorge Molina, an employee of Gomez & Son Fence, a bona fide corporation established in 1990, to "overbill" the District for furnishing and installing fences and gates at various locations throughout the District. Mr. Johnson also admitted that he received from Mr. Molina 50% of the overbilled amount as monetary compensation for his involvement. In his confession, Mr. Johnson indicated his remorse, his desire to make full restitution, and pledged his full cooperation in the investigation.

Preliminary Investigation and Forensic Accounting Review of Invoices Submitted By and Payments Made To Gomez & Son Fence

August 26, 2010

Page 2 of 2

Additionally, Gomez & Son Fence notified the District on June 4, 2010, through affidavits that it had not received \$490,565 in payments due to the company based on invoices it submitted to M-DCPS. Our investigation determined that 17 checks totaling \$490,565 were issued and payable to Gomez & Son Fence; however, the checks had been fraudulently endorsed as and deposited into a bank account owned by Gomes and Sons Fence Corp., a corporation established by Mr. Jorge Molina in 2003.

This investigation and forensic review was predicated on a referral from the FBI, and the primary objective was to determine the magnitude of fraudulent activity that may have occurred and the parties involved. Based on the limited scope of our review, and in the interest of preventing future fraud and abuse, we are considering adding a full audit of the billing, inspection and payment practices for like-kind facilities contractual payments to the Audit Plan of the Office of Management and Compliance Audits.

During our investigation, we worked cooperatively with the Miami-Dade County Schools Police department and the FBI. We will provide a copy of our report and supporting documentation to the FBI Miami field office pursuant to their request.

Sincerely,



Jose F. Montes de Oca, CPA, Chief Auditor  
Office of Management and Compliance Audits

JFM:JCM:jg

cc: Charles J. Hurley, Miami-Dade Schools Police Department  
Brannon Baxter, Miami Field Office, Federal Bureau of Investigation

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## INTRODUCTION

Bid No. 127-EE10, *Furnish and Install Fence and Gates*, was awarded by the School Board on November 16, 2005, through a competitive process to Gomez & Son Fence (Gomez), as the primary awardee (refer to **Appendix C** on pages 12-13 for portion of bid contract between M-DCPS and Gomez). Gomez had been a bona fide corporation incorporated in Florida in 1990 and recently dissolved on September 25, 2009 (refer to **Appendix A** for corporate information on pages 6 and 7). The initial award period of the bid contract was December 11, 2005 through December 10, 2006. The contract was renewed annually for two additional years ending December 10, 2008. Total payments to Gomez from January 28, 2005 through September 21, 2007 were \$2,176,539. Those invoices and payments received from and paid to Gomez prior to December 11, 2005 reviewed by us were made under construction bid 027-CE10.

Gomez notified the Miami-Dade County School District (District) on June 4, 2010, through ***Affidavits for Endorsement and Non-Receipt of Payment Claims*** (refer to **Appendix E** for example on page 15) that it had not received \$490,565 in payments due to Gomez, based on invoices that Gomez had submitted to the District.

On July 16, 2010, the Federal Bureau of Investigation (FBI) advised Miami-Dade County Public Schools (M-DCPS) of a suspected billing scheme in which an employee of a vendor had colluded with an employee of M-DCPS to defraud the District.

On August 13 and 16, 2010, Mr. Ronald M. Johnson, an employee of M-DCPS working as a Coordinator III in Facilities Operations confessed to personnel of the Office of Management and Compliance Audits that he and Mr. Jorge Molina, an employee of Gomez, had defrauded the District by conspiring to substantially inflate invoices and corresponding payments beyond the value of goods and services provided.

Mr. Jorge Molina, an employee of Gomez had filed with the Secretary of State of the State of Florida to establish and incorporate a new company named Gomes and Sons Fence Corp (Gomes) on April 24, 2003 (refer to **Appendix B** on pages 8-11 for corporate information). Based on evidence reviewed, 17 checks from M-DCPS payable to Gomez totaling \$490,565 were endorsed as Gomes and deposited in a bank account owned by the company established by Mr. Molina, where he was the president and registered agent.

## **AMOUNT OVERBILLED BASED ON WRITTEN CONFESSION**

On August 13 and 16, 2010, we interviewed Mr. Ronald M. Johnson, an employee of M-DCPS working as a Coordinator III in Facilities Operations. He indicated to us that he and Mr. Jorge Molina, an employee of Gomez, had defrauded the District by conspiring to substantially inflate invoices and corresponding payments beyond the value of goods and services provided. According to Mr. Johnson, this was done with work orders from schools and departments for minor work not delineated on the bid contract or from requests associated with larger projects. He indicated that Mr. Molina would submit the inflated invoice and Mr. Johnson would approve it to be processed for payment. Mr. Johnson stated that he was notified by Mr. Molina as to the amount of “overbilling” or “overage” contained in each invoice and that such amount would be split evenly between them. According to Mr. Johnson, he was paid his share under this arrangement, with checks provided by Mr. Molina that were drawn from the Gomes’ bank account.

During the course of our interviews with Mr. Johnson, he voluntarily provided a written confession to the Office of Management and Compliance Audits stating that he approved 24 invoices that were inflated by a total of \$198,307 beyond the value of goods and services received. The confession indicated his remorse, his desire to make full restitution, and pledged his full cooperation. The schedule on page 3 details the amounts and related documentary evidence of overbilling admitted to in the written confession. Of the total overbillings, and based on the checks issued to Gomez by M-DCPS, we traced \$135,333 to checks deposited into the bank account owned by Gomez, whereas \$56,974 was traced to checks deposited in an account owned by Gomes, and \$6,000 was not determinable.

<b>AMOUNT OVERBILLED BASED ON WRITTEN CONFESSION</b>				
<b>Invoice Number</b>	<b>Invoice Date</b>	<b>Invoice Amount</b>	<b>Overbilled Amount</b>	<b>Purchase Order Number</b>
1965	12/05/05	\$10,000.00	\$10,000.00	K-02263810
2169	03/31/06	52,911.00	10,000.00	K-02263915
2394	07/25/06	78,128.00	<b>Note (1)</b>	K-02263810
2545	10/30/06	43,960.00	10,000.00	K-02276815
2597	11/08/06	8,250.00	4,000.00	K-02276815
2599	11/08/06	9,296.00	9,296.00	K-02276815
2606	11/15/06	9,890.00	9,890.00	K-02276815
2609	11/15/06	9,242.00	9,242.00	K-02276815
2623	11/15/06	9,648.00	9,648.00	K-02276815
2631	11/17/06	9,517.00	9,517.00	K-02276815
2632	11/17/06	9,994.00	3,000.00	K-02276815
2634	01/22/07	59,395.00	10,000.00	K-02276815
2641	11/21/06	9,980.00	4,000.00	K-02276815
2661	01/22/07	51,980.00	10,000.00	K-02276815
2729	02/09/07	89,821.00	10,000.00	K-02276815
2730	02/14/07	9,750.00	9,750.00	K-02276815
2737	02/26/07	9,855.00	9,855.00	K-02276815
2738	02/26/07	9,885.00	9,885.00	K-02276815
2741	03/02/07	9,600.00	8,100.00	K-02276815
2747	03/08/07	9,734.00	9,734.00	K-02276815
2748	03/08/07	9,390.00	9,390.00	K-02276815
2759	03/22/07	20,780.00	7,000.00	K-02276815
2765	03/26/07	87,616.00	10,000.00	K-02276815
		<b>Note (2)</b>	6,000.00	
<b>TOTAL</b>			<b>\$198,307.00</b>	

**Notes:**

- (1)** Invoices 2394 and 1965 are billings for the same project for which the employee admitted overbilling \$10,000.
- (2)** Internal information not available; however, employee admitted taking \$6,000.

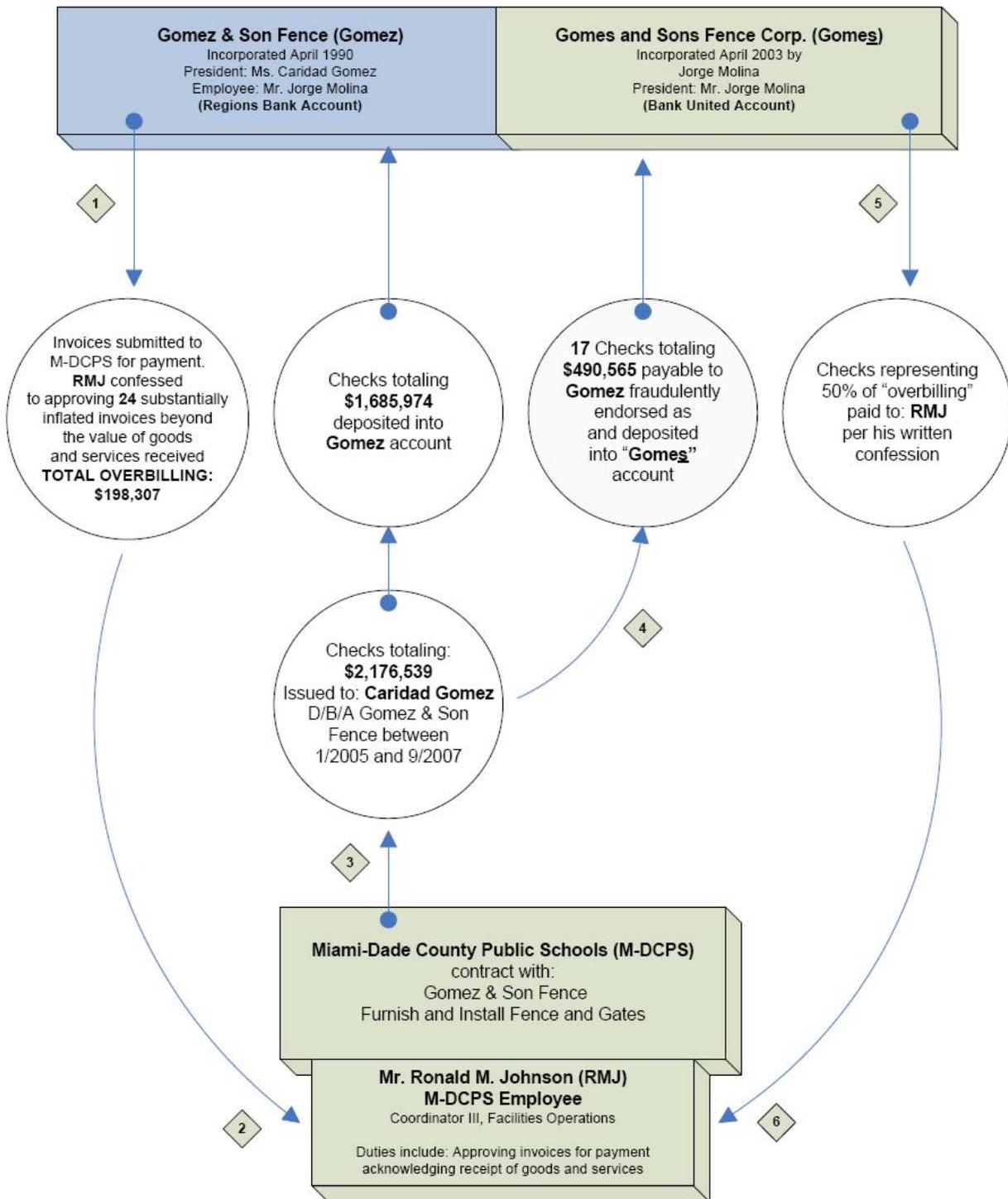
**PAYMENTS INAPPROPRIATELY ENDORSED AND DEPOSITED INTO GOMES BANK ACCOUNT**

Gomez & Son Fence notified the District on June 4, 2010, through Affidavits for Endorsement and Non-Receipt of Payment Claims, that it had not received \$490,565 in payments it was due based on invoices it submitted to M-DCPS (refer to **Appendix D** for example on page 14).

Based on our review and analysis of data contained in the District’s internal accounting system, including purchase orders, invoices and cleared checks, the total amount issued by M-DCPS to Ms. Caridad Gomez D/B/A Gomez & Son Fence, corresponding to invoices submitted by Gomez during the period of January 28, 2005 through September 21, 2007, was \$2,176,539. Of this amount, 17 checks totaling \$490,565 were inappropriately endorsed as *GOMES AND SONS FENCE CORP.* (refer to **Appendix F** for example of inappropriate endorsement on page 16) and deposited into that bank account at BankUnited, FSB. The table below summarizes the checks and related information:

<b>M-DCPS Checks Issued to Gomez But Endorsed As And Deposited Into Gomez Bank Account</b>		
<b>Check Date</b>	<b>Check Number</b>	<b>Check Amount</b>
January 28, 2005	456270	\$ 21,408.00
November 18, 2005	486243	3,040.00
December 21, 2005	489423	29,102.90
March 17, 2006	496569	34,291.50
August 11, 2006	511373	22,017.00
September 22, 2006	515095	7,270.00
November 3, 2006	519024	15,874.00
November 9, 2006	519729	4,501.00
November 22, 2006	520966	11,958.00
January 19, 2007	525189	26,645.00
February 23, 2007	528803	13,323.00
March 9, 2007	530131	124,516.00
March 23, 2007	531680	21,635.00
March 30, 2007	532432	22,174.00
April 20, 2007	534473	24,244.00
June 11, 2007	541528	34,812.00
September 21, 2007	549716	73,754.00
<b>TOTAL</b>		<b>\$ 490,565.40</b>

## FLOWCHART: TRANSACTIONAL OVERVIEW



FLORIDA DEPARTMENT OF STATE  
DIVISION OF CORPORATIONS

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**Detail by FEI/EIN Number**

**Florida Profit Corporation**  
GOMEZ & SON FENCE CORP.

**Filing Information**

<b>Document Number</b>	L65261
<b>FEI/EIN Number</b>	281973008
<b>Date Filed</b>	04/11/1990
<b>State</b>	FL
<b>Status</b>	INACTIVE
<b>Last Event</b>	ADMIN DISSOLUTION FOR ANNUAL REPORT
<b>Event Date Filed</b>	09/25/2009
<b>Event Effective Date</b>	NONE

**Principal Address**

420 N.W. 120 AVE.  
MIAMI FL 33182

Changed 03/08/1999

**Mailing Address**

10805 N.W. 22 STREET  
MIAMI FL 33182

Changed 12/18/2006

**Registered Agent Name & Address**

GOMEZ, CARIDAD  
420 N.W. 120TH AVENUE  
MIAMI FL 33182 US

Name Changed: 03/08/1999

**Officer/Director Detail**

**Name & Address**

Title P

GOMEZ, CARIDAD  
420 N.W. 120TH AVENUE  
MIAMI FL 33182

**Annual Reports**

**Report Year Filed Date**

2006	12/18/2006
2007	02/27/2008
2008	02/27/2008

**Document Images**

<a href="#">02/27/2008 – REINSTATEMENT</a>	View image in PDF format
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**Detail by FEI/EIN Number**

**Florida Profit Corporation**  
GOMES AND SONS FENCE CORP.

**Filing Information**

<b>Document Number</b>	P03000046237
<b>FEI/EIN Number</b>	161662504
<b>Date Filed</b>	04/24/2003
<b>State</b>	FL
<b>Status</b>	ACTIVE
<b>Effective Date</b>	04/24/2003

**Principal Address**  
7170 N.W. 1ST TERRACE  
MIAMI FL 33126

**Mailing Address**  
7170 N.W. 1ST TERRACE  
MIAMI FL 33126

**Registered Agent Name & Address**  
MOLINA, JORGE  
7170 N.W. 1ST TERRACE  
MIAMI FL 33126 US

**Officer/Director Detail**

**Name & Address**  
Title PRE  
MOLINA, JORGE  
7170 NW 1 TERR  
MIAMI FL 33126

**Annual Reports**

Report Year Filed Date	
2007	02/10/2007
2008	04/29/2008
2009	03/23/2009

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**Electronic Articles of Incorporation  
For**

P03000046237  
FILED  
April 24, 2003  
Sec. Of State

GOMES AND SONS FENCE CORP.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

**Article I**

The name of the corporation is:

GOMES AND SONS FENCE CORP.

**Article II**

The principal place of business address:

7170 N.W. 1ST TERRACE  
MIAMI, FL. 33126

The mailing address of the corporation is:

7170 N.W. 1ST TERRACE  
MIAMI, FL. 33126

**Article III**

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS. INSTALLATION OF ALL TYPE OF FENCING.

**Article IV**

The number of shares the corporation is authorized to issue is:

1

**Article V**

The name and Florida street address of the registered agent is:

JORGE MOLINA  
7170 N.W. 1ST TERRACE  
MIAMI, FL. 33126

I certify that I am familiar with and accept the responsibilities of registered agent.

P03000046237  
FILED  
April 24, 2003  
Sec. Of State

Registered Agent Signature: JORGE MOLINA

**Article VI**

The name and address of the incorporator is:

JORGE MOLINA  
7170 N.W. 1ST TERRACE  
MIAMI, FL 33126

Incorporator Signature: JORGE MOLINA

**Article VII**

The effective date for this corporation shall be:

04/24/2003

Office of Superintendent of Schools  
Board Meeting of November 16, 2005

November 8, 2005

Business Operations  
Ofelia San Pedro, Deputy Superintendent

**SUBJECT:           AWARD BID NO. 127-EE10 – FURNISH AND INSTALL FENCE AND GATES**

**COMMITTEE:       FACILITIES AND CONSTRUCTION REFORM**

The purpose of this bid, opened on October 10, 2005, is to establish a contract, to furnish and install, at firm unit prices, quantities, as may be required, of chain-link fences, gates, accessories, and related services, at any Miami-Dade County Public Schools location, for Maintenance Operations. This is a term bid which states that the Board may purchase quantities, as may be required, at the unit bid price, but is not obligated to purchase any guaranteed amount. Of 34 vendors sent bid forms or card notices of this advertised bid, 7 responded, with 3 bids meeting specifications and 4 no bids.

Staff contacted Miami-Dade County and the School Boards of Broward and Palm Beach Counties, in order to compare pricing; however, there were no similarities in the structure of the bids, as such benchmarking could not be performed.

Fund Source  
Various

M/WBE Eligibility  
Hispanic Female  
African American Male

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, **AWARD Bid No. 127-EE10 – FURNISH AND INSTALL FENCE AND GATES**, to furnish and install, at firm unit prices, quantities, as may be required, of chain-link fences, gates, accessories, and related services, at any Miami-Dade County Public Schools location, for Maintenance Operations, during the term of the bid, effective December 11, 2005, through December 10, 2006, as follows:

**PRIMARY**

1. GOMEZ & SON FENCE  
420 N.W. 120 AVENUE  
MIAMI, FL 33182 ESTIMATE \$561,050.61  
OWNER: CARIDAD GOMEZ, PRESIDENT (HF)

Total Low Bid: Items 1 through 166.

- Item 1 - Installation of 1 to 250 lineal feet @ \$10 per lineal foot.
- Item 2 - Installation of over 250 lineal feet @ \$10 per lineal foot.
- Item 3 - End post with braces @ \$25 each.
- Item 4 - Corner post with braces @ \$25 each.
- Item 5 - Pull post with braces @ \$.01 each.
- Item 6 - Double baffle @ \$.01 each.
- Item 7 - Single baffle @ \$.01 each.
- Item 8 - 3' wide gate opening @ \$.01 each.
- Item 9 - 4' wide gate opening @ \$350 each.
- Item 10 - 6' wide gate opening @ \$.01 each.
- Item 11 - 6' wide gate opening @ \$.01 each.
- Item 12 - 8' wide gate opening @ \$.01 each.
- Item 13 - 10' wide gate opening @ \$.01 each.
- Item 14 - 12' wide gate opening @ \$.01 each.
- Item 15 - 14' wide gate opening @ \$.01 each.
- Item 16 - 20' wide gate opening @ \$.01 each.
- Item 17 - 24' wide gate opening @ \$.01 each.
- Item 18 - 10' wide gate opening @ \$.01 each.
- Item 19 - 12' wide gate opening @ \$.01 each.
- Item 20 - 14' wide gate opening @ \$.01 each.
- Item 21 - 20' wide gate opening @ \$.01 each.
- Item 22 - 24' wide gate opening @ \$.01 each.
- Item 23 - Installation of 0 to 250 lineal feet @ \$15 per lineal foot.
- Item 24 - Installation over 250 lineal feet @ \$15 per lineal foot.
- Item 25 - End post with braces @ 100 each.
- Item 26 - Corner post with braces @ \$100 each.
- Item 27 - Pull post with braces @ \$100 each.
- Item 28 - Double baffle @ \$550 each.
- Item 29 - Single baffle @ \$.01 each.
- Item 30 - 3' wide gate opening @ \$.01 each.

02/09/2007 03:10 3054718925

PAGE 01



**GOMEZ & SON**  
**FENCE COMPANY**  
 PHONES: 471-8922 / FAX 471-8925  
 10805 N.W. 22 Street  
 Miami, Florida 33172

**INVOICE**  
 No. **2729**

DATE **2-9-07**

SOLD TO: School board of Miami Dade Co  
Accounts Payable PO Box 01-2570  
 ADDRESS: Miami FL 33101  
 PHONE: Attn: Don Johnson

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL PRICE
	PO # <b>K 02276815</b>		
	<b>328542</b>		
	<i>Kelley + Plan</i>		
	<i>Last section of approx 2473' of</i>		
	<i>6' chain link fence 150' of</i>		
	<i>8' chain link fence and 165'</i>		
	<i>of 10' fence including gates</i>		
	<i>and baffles</i>		
	<i>Remove and dispose of old fence</i>		
	LOGGED		
	FEB 20 2007		
	<b>FINAL INVOICE</b>		
	GOODS RECEIVED PER LOC #9281		
	<i>[Signature]</i>		
	AUTHORIZED MANUAL SIGNATURE	SHOP	DATE <b>2/17/07</b>

RECEIVED  
 ACCOUNTS PAYABLE  
 07 FEB 20 AM 10:00

COMPLETED  
 FEB 16 2007  
 & FORWARDED TO  
 ACCOUNTS PAYABLE

07 FEB 14 AM 8:33

A finance charge of 1.5% per month (18% annual percentage rate) will be made on all accounts exceeding \_\_\_ days.

SUB-TOTAL  
 TAX  
 TOTAL **89821.00**



**Affidavit For Endorsement and Non-Receipt of Payment Claims**

Do not use for VISA approved Check Card transactions.

I, Caridad Gomez being first duly sworn, depose and say that I

reside at 10805 NW, 22 ST Miami, Fl, 33172  
(number, street, city and state)

I am the (choose one):

- Payee of the item described below.
- Maker of the item described below.

I am completing this affidavit because (choose one):

- The endorsement is missing.
- The endorsement is not as drawn.
- Payee claims non-receipt.
- The payee was deceased at time of negotiation.

**Description of Item/Transaction**

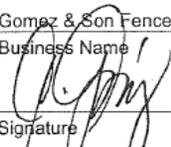
Account Number 6702189017086	Account Name Caridad Gomez D/B/A Gomez & Son Fence
Date of Item/Transaction 04/04/2007	Amount \$ 21,635.00
Type of Transaction (Choose one. Attach copy, front and back, if possible.)	
<input checked="" type="checkbox"/> Check/Draft	Check Number 531680 Signed/Endorsed By Gomes and Sons Fence Corp.
<input type="checkbox"/> Savings Withdrawal	Signed By Miami Dade County Public School

Also, I agree to cooperate in any further investigation and/or legal action taken with regard to this matter.

Caridad Gomez  
Individual Name

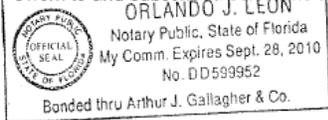
Gomez & Son Fence  
Business Name

Signature  
05/10/2010  
Date

  
Signature  
Caridad Gomez  
By (Print Name)  
Owner  
Title  
05/10/10  
Date

State/District of FL  
City/County of Miami-Dade County

Sworn to and subscribed before me this 4 day of June, 2010



Notary Public Signature  
Printed or Typed Name ORLANDO J. LEON  
My Commission Expires 9-28-2010

Case Number \_\_\_\_\_

Send completed form to Fraud Loss Prevention, Mail Code: GA-Atlanta-4337.

432313

SECURITY FEATURES INCLUDE: WATERMARK, LOGOLINE, VOID FEATURE, SECURITY FONT, FLUORESCENT AND VISIBLE FIBERS.

SCHOOL BOARD OF MIAMI-DADE COUNTY, FLA.  
1110 N.E. 1st Avenue, Room 415  
Miami, Florida 33132

SUNTRUST BANK No. 531680 64-79  
611

NOT VALID AFTER 4 MONTHS  
Date: 03/23/2007

\$21,635.00

Pay Twenty-One Thousand Six Hundred Thirty-Five And NO/100 Dollars PAY \$21,635.00

To the Order of **CARIDAD GOMEZ D/B/A GOMEZ & SON FENCE**  
10805 N W 22 STREET  
MIAMI FL 33172

*[Signature]*  
MIAMI-DADE COUNTY SCHOOL BOARD  
*[Signature]*  
SUPERINTENDENT OF SCHOOLS

⑈531680⑈ ⑆061100790⑆ ⑆702189017086⑈ ⑆0002163500⑆

SUNTRUST ATL 44042007

1154-007 INCL

0130124426  
04040007  
0610-0014-6  
ENT=2258 TRC=2356 PK=20

0136799413  
04032007  
0630-0019-9  
04042007  
0630-0019-9  
ENT=3807 TRC=3807 PK=22

11-800005 >267090594<  
001170 BANKUNITED  
P22 MIAMI, FL

ENT=1080 TRC=1317 PK=04

267090594  
APR 02 2007  
BANKUNITED, FSB  
MIAMI LAKES, FL  
(305) 231-6400

DO NOT WRITE / SIGN / STAMP BELOW THIS LINE  
DEPOSITION BANK ENDORSEMENT

FOR DEPOSIT ONLY  
GOMEZ AND SONS FENCE CORP  
267090594  
MIAMI, FL 33143  
0089102750

THIS IS NOT A NEGOTIABLE INSTRUMENT  
DO NOT NEGOTIATE  
PAY TO THE ORDER OF  
BANKUNITED  
SOUTH MIAMI, FL 33143

Posted : 04/04/2007  
Bank : 00000001  
R/T : 006110079  
Account : 6702189017086  
Check : 531680  
Amount : 21635.00  
DIN : 61404118

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, and strives affirmatively to provide equal opportunity for all as required by:

**Title VI of the Civil Rights Act of 1964** - prohibits discrimination on the basis of race, color, religion, or national origin.

**Title VII of the Civil Rights Act of 1964**, as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

**Title IX of the Education Amendments of 1972** - prohibits discrimination on the basis of gender.

**Age Discrimination in Employment Act of 1967 (ADEA)**, as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

**The Equal Pay Act of 1963**, as amended - prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

**Section 504 of the Rehabilitation Act of 1973** - prohibits discrimination against the disabled.

**Americans with Disabilities Act of 1990 (ADA)** - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

**The Family and Medical Leave Act of 1993 (FMLA)** - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

**The Pregnancy Discrimination Act of 1978** - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

**Florida Educational Equity Act (FEEA)** - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

**Florida Civil Rights Act of 1992** - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

**School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10** - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

*Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.*

**INTERNAL AUDIT REPORT  
INVESTIGATION AND FORENSIC ACCOUNTING REVIEW  
OF A BILLING SCHEME TO DEFRAUD  
THE SCHOOL BOARD OF MIAMI-DADE COUNTY  
JANUARY 2011**



**MIAMI-DADE COUNTY PUBLIC SCHOOLS**  
**Office of Management and Compliance Audits**  
**1450 N.E. 2nd Avenue, Room 415**  
**Miami, Florida 33132**  
**Tel: (305) 995-1318 • Fax: (305) 995-1331**  
**<http://mca.dadeschools.net>**