



John A. Carey  
Inspector General

OFFICE OF INSPECTOR GENERAL  
PALM BEACH COUNTY



Inspector General  
Accredited

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*“Enhancing Public Trust in Government”*

# Investigative Report

## 2018-0006

# Palm Beach County Youth Services Department-Contract Provider Gulfstream Goodwill Industries, Inc.

## July 23, 2019



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OFFICE OF INSPECTOR GENERAL  
PALM BEACH COUNTY  
INVESTIGATIVE REPORT

DATE ISSUED: JULY 23, 2019



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*"Enhancing Public Trust in Government"*

PALM BEACH COUNTY YOUTH SERVICES DEPARTMENT-CONTRACT PROVIDER  
GULFSTREAM GOODWILL INDUSTRIES, INC.

SUMMARY

WHAT WE DID

On May 3, 2018, the Palm Beach County Office of Inspector General (OIG) received a complaint from Palm Beach County (County) Youth Services (Youth Services) alleging that County Residential Youth Counselor Astagia Wimberly (Ms. Wimberly) performed employment services for Gulfstream Goodwill Industries, Inc. (Goodwill), while on County time, and sought and received wages from both Youth Services and Goodwill, a County contract provider, for the same hours.

Based upon the complaint and our review of documents submitted to our office, we initiated an investigation of the following allegation:

**Allegation (1):** Ms. Wimberly performed employment services for Goodwill while on County time, and sought and received wages from both the County and its contract provider, Goodwill, during the same hours.

Based upon our review of the Complainant's allegation and a preliminary review of documents submitted to our office, we developed one (1) additional allegation:

**Allegation (2):** Ms. Wimberly sought and received wages from the County (Youth Services) and Goodwill for employment services that she never performed.

Our investigation included review of the County's Contract for Community Based Agencies dated September 13, 2016 with Goodwill for its Alternative to Secure Detention (ATSD) program; Ms. Wimberly's Goodwill and Youth Services employment records, including Ms. Wimberly's Goodwill ATSD Activity Logs, Goodwill Timesheet Sign Off records, Youth Services Work Schedule Adjustment Requests, and timesheets and pay stubs from both entities; transactions by user detail reports generated by Goodwill's computer system; and Palm Beach County employment policies and procedures. We interviewed Youth Services and Goodwill staff, and Ms. Wimberly.

WHAT WE FOUND

**Allegation (1) is supported.** We found sufficient evidence to support the allegation. Ms. Wimberly improperly performed employment services for Goodwill while on County time, and



sought and received wages from both entities during the same hours. Ms. Wimberly's actions were in violation of County Merit Rule 10.

**We found sufficient basis to refer to the Palm Beach County Commission on Ethics** for a determination if the County Code of Ethics was violated as a result of Ms. Wimberly's simultaneous employment with both the County's Youth Services Department and County contractor, Goodwill.

**Allegation (2)** We found while on County time, Ms. Wimberly attended meetings and events for Goodwill. Additionally, she personally input time into the Goodwill online time entry system for employment services for hours when she was working for Youth Services. **We found sufficient information to warrant referral of allegation 2 to the State Attorney's Office** for a determination of whether the facts arise to a criminal theft under section 812.014, Florida Statutes.

## BACKGROUND

### Youth Services' Alternative to Secure Detention Program

In January 2015, the County Board of County Commissioners created the County Youth Services Department, which collaborates with community-based organizations to administer programs and initiatives to ensure the healthy growth, development, education, and transition of children and youth to young adulthood and the workforce. The County entered into a Contract for Community Based Agencies (R2016-1203) dated September 13, 2016 (Contract), with Goodwill to implement the Alternative to Secure Detention Program. Goodwill is a nonprofit organization whose mission is to change lives through employment, training, and housing. The ATSD Contract, effective from October 1, 2016, through September 30, 2017 with two (2) one-year renewal options,<sup>1</sup> was managed by Youth Services.



Goodwill agreed to a not-to-exceed amount of \$127,470 to provide services to youth 8 to 18 years of age with involvement with the justice system, in order to reduce the number of juveniles in detention and to prevent further involvement with the justice system. The County agreed to pay Goodwill \$36.21 per hour for ATSD Monitoring services provided under that Contract. The Contract required each Goodwill ATSD Monitor provide interventions and services, to include: youth face to face visits at home and school a minimum of three times per week; curfew checks; monitoring of academic performance, attendance, and behavior at school; providing verbal interventions or referral of services, when needed; and to provide weekly reports to the Department of Juvenile Justice Circuit Office.



<sup>1</sup> On August 15, 2017, the original contract was extended through September 30, 2018, and increased not-to-exceed \$258,764 annually.

**ALLEGATIONS AND FINDINGS**

**Allegation (1): Ms. Wimberly performed employment services for Goodwill while on County time, and sought and received wages from both the County and its contract provider, Goodwill, during the same hours.**

**Governing Directive:**

If supported the allegation would constitute a violation of Merit Rule 10.

**Finding:**

The information obtained **supports** the allegation.

**Governing Directive: Merit Rule 10 Outside or Non-County Employment**

The County Merit System Rules and Regulations provide,

1.02 MERIT SYSTEM COVERAGES

.....  
C. At-will employees of the Board of County Commissioners shall only be covered by the Merit Rules dealing with leave benefits, outside or non-County employment, and nepotism.

10.01 GENERAL PROVISIONS

.....  
A. Outside or non-County employment, including self-employment, will not be permitted if there is a conflict of interest with County employment. Employees shall comply with the relevant provisions of Chapter 112, Florida Statutes.

B. Employees who intend to undertake such employment must submit written notification to their Department Head of their intent to accept outside work. This notification must contain 1) Name and Address of Outside Employer, 2) When outside work is to begin, 3) Type of Work, 4) Number of days (or nights) per week, 5) Number of hours per day (or night), 6) Specific hours of work. The Department Head shall review the notification to ensure that no conflict exists.

10.02 RESTRICTIONS

A. Employees permitted to work in secondary employment outside the County cannot conduct such employment on County time, on standby, or in any manner that interferes with performance of their County job. They cannot use County facilities, equipment or supplies, or wear a County uniform while employed outside the County.



## Ms. Wimberly's Employment at Youth Services

The OIG received records from Youth Services showing that Ms. Wimberly was offered and accepted employment as a Youth Services Residential Youth Counselor on Wednesday, March 14, 2018. The Youth Services Residential Youth Counselor position was a salaried, exempt, at-will position. The position's regular work hours were from 11:30 AM to 10:00 PM, Monday through Thursday. The hourly rate of pay for the Youth Services Residential Youth Counselor was \$19.936.

At the time of accepting the position with Youth Services, Ms. Wimberly was employed with Goodwill. Ms. Heli Pandini (Ms. Pandini), Ms. Wimberly's supervisor at Youth Services, was not aware of Ms. Wimberly's employment with Goodwill at the time the County offered employment to Ms. Wimberly.

When Ms. Wimberly accepted the position, she advised the County Human Resources Department that she could start the new position on Monday, March 26, 2018. On Friday, March 15; however, Human Resources contacted Ms. Wimberly to request that she start the following Monday, March 19. Ms. Wimberly agreed to the request.

On or about March 19, a Youth Services staff member advised Youth Services Director Tammy Fields (Director Fields) that Ms. Wimberly's name appeared on documentation Goodwill had submitted to Youth Services for payment under the ATSD contract. Accordingly, when Ms. Wimberly reported for duty at Youth Services at 10:30 am<sup>2</sup> on March 19, 2018, Director Fields explicitly told Ms. Wimberly that employment with both Youth Services and its contract provider Goodwill was not permitted. Director Fields advised our office that Ms. Wimberly told her that she had "taken care of that" on March 16. According to Director Fields, Ms. Wimberly indicated that she no longer worked for Goodwill. Additionally, Ms. Wimberly told Ms. Pandini that she gave Goodwill notice of employment separation on March 16, 2018.

During her interview with our office, Ms. Wimberly asserted that she verbally gave her notice of employment separation to Goodwill upon receiving the offer from Youth Services. Ms. Wimberly stated numerous times during her interview that she followed the verbal notice with a written resignation to Goodwill on Friday, March 16. To support her statements, Ms. Wimberly provided our office with a copy of a resignation letter to Goodwill dated March 16, addressed to her supervisor, Jessica Hidalgo (Ms. Hidalgo), stating, "I would like to resign as ATSD Case Manager with Gulf Stream Goodwill effective 2 weeks from today."<sup>3</sup> However, the metadata for the letter Ms. Wimberly sent to our office indicates that it was created at 9:38 AM on March 19, 2018; and thus, it could not have been sent to Goodwill on March 16, as she asserted under oath. Additionally, Youth Services forwarded our office a copy of the same resignation letter dated March 19

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<sup>2</sup> Ms. Wimberly was scheduled to report to Youth Services at 8:00 am that day, but she was late.

<sup>3</sup> Two weeks from March 19, 2018 was April 2, 2018.



showing that Ms. Wimberly sent it to Goodwill at 9:57 pm on March 19, 2018-- after Ms. Wimberly told Director Fields that she had "taken care of that".

During her first two weeks of employment, Ms. Wimberly did not work her regular schedule of 11:30 AM- 10:00 PM. Accordingly, she filled out and signed "Work Schedule Adjustment Request" Forms noting her adjusted hours for March 19-23<sup>4</sup> and March 26-March 29, 2018.<sup>5</sup> Both 11:30 AM- 10:00 PM Work Schedule Adjustment Request forms contain Ms. Wimberly's signature and indicate a total of forty hours performed each week.

Director Fields advised our office that on or about April 19, 2018, Youth Services staff informed her that Ms. Wimberly's name appeared on reports from Goodwill for the period from March 19, 2018 through March 31, 2018, during her Youth Services employment period. Youth Services staff reviewed Ms. Wimberly's timesheets with Goodwill. As a result, Director Fields terminated Ms. Wimberly on April 24, 2018.

### **OIG Interview of Youth Services Residential Counselling Coordinator Heli Pandini**

Our office interviewed Ms. Pandini, Ms. Wimberly's supervisor at Youth Services, on December 3, 2018. Ms. Pandini indicated that Ms. Wimberly was offered and accepted a Youth Counselor position with Youth Services on March 14, 2018. Ms. Pandini said she was not aware of Ms. Wimberly's employment with Goodwill's ATSD program when Ms. Wimberly was offered the position with Youth Services. According to Ms. Pandini, Ms. Wimberly's schedule for her first week at Youth Services was Monday through Thursday from 8:00am to 6:30pm; her schedule thereafter was Monday through Thursday from 11:30am to 10:00pm.

Ms. Pandini told the OIG that on Ms. Wimberly's first day at Youth Services, Ms. Pandini and Director Fields explained to Ms. Wimberly that she could not be employed by both agencies simultaneously. Ms. Wimberly told them she understood and stated it would not be an issue. Ms. Pandini acknowledged that she told Ms. Wimberly that if Ms. Wimberly had work to do for Goodwill after she commenced employment with Youth Services, Ms. Wimberly could do the work during her off time.

### **OIG Interview of Astagia Wimberly regarding Youth Services and Goodwill**

Our office interviewed Ms. Wimberly on May 8, 2018. Ms. Wimberly indicated that she did not have a set schedule at Goodwill, and that her immediate supervisor at Goodwill was Ms. Hidalgo.

Ms. Wimberly admitted that on her first day reporting for duty with Youth Services, Director Fields told her that she could not work for both Goodwill and Youth Services at the same time. Ms. Wimberly responded that she had resigned from Goodwill on March 16, 2018, and had given two weeks' notice. Ms. Wimberly told Director Fields and Ms. Pandini that

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<sup>4</sup> The form indicates that Ms. Wimberly signed it on March 22, 2018.

<sup>5</sup> The form indicates that Ms. Wimberly signed it on March 29, 2018.





We also asked Ms. Wimberly about Goodwill Timesheet Sign Off reports<sup>6</sup> that reflect time entries she made to Goodwill's online time entry system. Ms. Wimberly indicated that she had never seen the Timesheet Sign Off reports from Goodwill showing the hours worked and earnings code. She added she did not realize that Goodwill had paid her for the two week period after her notice of separation of employment until she was confronted by Director Fields and terminated from Youth Services. Ms. Wimberly told the OIG that she was not able to submit corrected and accurate ATSD Activity Logs because she was unable to have her exit interview with Ms. Hidalgo. Ms. Wimberly said that at no time did she intend to be compensated for wages for performing employment services to two entities during the same hours.

Ms. Wimberly said her Goodwill paychecks were direct deposited. The money remains in her account<sup>7</sup> and she said she is willing to return it to Goodwill.

### **OIG Interview of former Goodwill Director of Justice Services Jessica Hidalgo**

Our office interviewed Ms. Hidalgo, Ms. Wimberly's supervisor at Goodwill, on January 8, 2019. Each ATSD Monitor would have to keep an ATSD Activity Log outlining their time. Goodwill expected caseworkers to turn in their ATSD Activity Logs on the Monday following the week the work was performed. She stated she could not say this always happened, and often she would have to ask for the Activity Logs. Ms. Hidalgo would compare the information in the ATSD Activity Logs against the hours employees input into Goodwill's online time entry system. Each employee would input his or her start and end times into the online time entry system. Ms. Hidalgo, as supervisor, would approve the time input into the time entry system. She acknowledged that she approved the hours on Ms. Wimberly's Timesheet Sign Off for the period from March 19-23, 2018. Goodwill would submit the Activity Logs and timesheets to Youth Services by the 15<sup>th</sup> day of the month following the activities for cost reimbursement.

She believed Ms. Wimberly told her she was resigning to work for Youth Services, but she did not know Ms. Wimberly commenced working for Youth Services prior to the two-week period in her resignation letter. After Ms. Wimberly sent her two-week notice to Ms. Hidalgo, Ms. Wimberly became increasingly difficult to reach and see. She believed Ms. Wimberly attended social activities with youth on behalf of Goodwill during the week of March 19-23, 2018. Ms. Hidalgo believed she saw Ms. Wimberly twice at Goodwill's offices during the week of March 19-23, 2018. Additionally, Ms. Wimberly attended a meeting for Goodwill on March 19 in which she arrived late after texting Ms. Hidalgo that she was on her way but was "stuck in traffic."

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<sup>6</sup> Goodwill later provided our office with a printout from its computer system reflecting that Ms. Wimberly input time into the system for March 19-23, 26-29, and 31.

<sup>7</sup> When Ms. Wimberly joined Youth Services, she directed her wages to be deposited into a different bank account than the account she used for Goodwill.



Ms. Hidalgo said she could not say with certainty whether Ms. Wimberly left the ATSD logs for March 19-23, 2018 on Ms. Hidalgo's desk or personally gave them to her. Ms. Hidalgo told the OIG that Ms. Wimberly's ATSD logs for March 19-23, 2018 show Ms. Wimberly making home visits and transporting youths to prosocial activities. Ms. Hidalgo stated she did not complete Ms. Wimberly's ATSD logs for her. There was no training or practice of filling out ATSD logs in advance. Ms. Hidalgo said if she found pre-filled ATSD Logs, she would not submit them to Youth Services. Ms. Hidalgo said she never received ATSD Logs from Ms. Wimberly indicating that she provided any services for Goodwill during the week of March 26-31, 2018.

Ms. Hidalgo stated that Ms. Wimberly knew that ATSD Case Manager duties were primarily in the field and that there was no way to contemporaneously know whether Ms. Wimberly performed the field work noted in her Activity Logs. Ms. Wimberly's hourly rate at Goodwill was \$14.91.

### **OIG Interview of former Goodwill ATSD Case Manager Alan Ash**

The OIG interviewed Mr. Ash, who stated he worked with Ms. Wimberly at Goodwill for a few months and trained her for one week. Goodwill's practice was to complete Activity Logs throughout the day, take handwritten notes, and at the end of the day or the next day enter the notes into the system. Activity logs needed to be submitted weekly to their supervisor, Ms. Hidalgo. Mr. Ash filled out Activity Logs as he went; never in advance, and taught Ms. Wimberly to do the same. Filling out logs in advance would be impossible because workdays often changed from advance plans.

### **Examination of phone texts between Ms. Wimberly and Ms. Hidalgo**

Our office examined texts between Ms. Wimberly and Ms. Hidalgo. On March 19, 2018, Ms. Wimberly's first day with Youth Services, at 2:05 pm Ms. Hidalgo texted Ms. Wimberly, "Just calling to confirm you were planning on coming to the meeting" and Ms. Wimberly replied, "Yes on my way got stuck in traffic".<sup>8</sup>

On April 2, 2018 at 9:17 am Ms. Hidalgo texted Ms. Wimberly, "Good morning, can we meet at 11:30?" At 12:09 pm Ms. Wimberly replied, "I am in a meeting will call you back." Ms. Hidalgo replied, "Hi Astagia, we really need to make sure we meet today since it is your last day, please contact me ASAP." Ms. Wimberly replied, "I understand that, however I am extremely busy seeing youth and parents for the last day, making sure everything is done with my files."<sup>9</sup>

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<sup>8</sup> Ms. Wimberly arrived at this meeting later that day. The Youth Services training she received throughout that day was given approximately one mile from this meeting site.

<sup>9</sup> Ms. Wimberly signed Youth Services timesheets for that day from 11:30 am to 10:00 pm. Her Youth Services employee facility entrance transactions sheet shows that Ms. Wimberly arrived to work at 11:33am on 4/2/18.

On April 17, 2018 Ms. Wimberly texted Ms. Hidalgo, “I have concerns regarding my paycheck. First, when will I receive my final check for the first week.”<sup>10</sup> Later in the text thread, Ms. Wimberly sent a picture of her last two paystubs for pay periods March 12-25, 2018 and March 26, 2018 – April 8, 2018.

### **OIG Review of Ms. Wimberly’s Time Records for Goodwill and Youth Services**

Our office obtained time and attendance records for the period for which Ms. Wimberly received wages from both Goodwill and Youth Services.

Ms. Wimberly attended a meeting for Goodwill on March 19, 2018, during County time. She also input her hours into the Goodwill computer system for March 19 through 23 totaling 40.75 hours, March 26 through 29 totaling 31.5 hours, and March 31 totaling 2.25 hours. During many of these hours, Ms. Wimberly was working for Youth Services, for which she was paid wages by the County.

Ms. Hidalgo input .5 hours on behalf of Ms. Wimberly into the Goodwill computer system for April 4 of 2018. Ms. Hidalgo indicated that she input .5 hours of time for Ms. Wimberly because Ms. Hidalgo saw Ms. Wimberly at the Goodwill office on April 4. Ms. Wimberly was paid by Goodwill for the hours she and Ms. Hidalgo input into the computer system. In all, Ms. Wimberly was compensated for 75 hours of employment services by Goodwill after she commenced working with Youth Services—56.75 of those hours were for times when she was on County time. Although Goodwill paid Ms. Wimberly wages for the time she input into the Goodwill computer system, the County did not reimburse Goodwill for those wages.

Timesheets and paystubs reflect that Ms. Wimberly was paid wages for 56.75 hours for both Youth Services and Goodwill for the same hours as follows:

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<sup>10</sup> When this text was sent, Ms. Wimberly had already been paid for the March 12, 2018 through March 25, 2018 period. She had yet to be paid for the March 26, 2018 through April 8, 2018 pay period.



Date	YOUTH SERVICES			GOODWILL			Hours Overlap
	Time In	Time Out	Hours Reported	Time In	Time Out	Hours Reported	
March 19, 2018	10:00-AM <sup>11</sup>	6:30 PM	7.75 <sup>12</sup>	10:00 AM	7:00 PM	8.5	7.75
March 20, 2018	8:15 AM	6:30 PM	9.75	10:30 AM	7:00 PM	8.5	7.5
March 21, 2018	7:45 AM	6:30 PM	10.25	11:00 AM	7:30 PM	8	7
March 22, 2018	8:00 AM	6:30 PM	10	10:30 AM	7:45 PM	8.75	7.5
March 23, 2018	9:30 AM	11:45 AM	2.25 <sup>13</sup>	11:30 AM	6:30 PM	7	0.25
March 26, 2018	9:00 AM	6:30 PM	9	9:00 AM	4:30 PM	7.5	7
March 27, 2018	11:15 AM	10:00 PM	10.25	9:00 AM	7:00 PM	9.5	7.25
March 28, 2018	11:00 AM	10:00 PM	10.5	8:30 AM	6:00 PM	8.5	7
March 29, 2018	7:45 AM	6:30 PM	10.25	9:00 AM	3:00 PM	6	5.5
<b>Total Overlap 56.75 hours</b>							

<sup>11</sup> Wimberly submitted Work Schedule Adjustment Request provides that reported an arrival time of 8:00 am on Monday, March 19. Ms. Pandini modified the Adjustment Request to reflect that Ms. Wimberly arrived at 10:00 AM. During her interview, Ms. Pandini noted that Ms. Wimberly arrived late her first day—between 10:00 – 10:30 AM.

<sup>12</sup> Ms. Pandini noted that Ms. Wimberly had to leave for 45 minutes due to personal reasons. Thus, this chart reflects 45 minutes for lunch instead of the standard 30 minutes.

<sup>13</sup> Ms. Wimberly’s regular schedule did not include Fridays. However, in emails dated March 22, 2018, Ms. Pandini advised Youth Services employee Carmen Bersch that Ms. Wimberly was “bit short of forty hours this week”; thus, she needed to makeup “2.25 hours” on Friday.

**Name-Clearing Hearing Request Letter by Ms. Wimberly:**

On April 25, 2018, Ms. Wimberly submitted a letter to Youth Services for a “Name-Clearing Hearing.” This letter stated in part:

...When I started with Highridge, Ms. Fields who informed me that I could not work with Highridge and Goodwill dually ... I informed Ms. Fields that I had given Goodwill my notice on 03/16/2018, and that I would be finished with the work I was given by 03/23/2018. I realize now that I understood Ms. Fields to be saying that I would not work both jobs at the same time ... I apologize wholeheartedly for not fully understanding the instructions of Ms. Fields ... I am willing to payback whatever fines or bills that my error has caused. I was so focused on starting my new position and trying to do things with integrity that I messed up terribly ... I am terribly sorry for the conflict and ignorance on my behalf.

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**Conclusion:**

Ms. Wimberly improperly performed employment services for Goodwill while on County time. Additionally, she did not submit written notification to her Youth Services supervisor regarding her outside employment. Ms. Wimberly’s actions were in violation of County Merit Rule 10. Thus, **the allegation is supported.**

Additionally, **there is sufficient basis to refer to the Palm Beach County Commission on Ethics** for a determination if the County Code of Ethics was violated as a result of Ms. Wimberly’s simultaneous employment with both the County’s Youth Services Department and County contractor, Goodwill.

**Allegation (2): Ms. Wimberly submitted requests for wages to both Youth Services’ and County contract provider Goodwill for employment services that she never performed.**

**Governing Directive:**

If supported the allegation would violate Chapter 812, Florida Statutes-Theft

**Finding:**

We found that Ms. Wimberly sought and received wages from both Youth Services and Goodwill for the same hours of the day. While on County time, Ms. Wimberly attended meetings for Goodwill. Additionally, she personally input time into the Goodwill online time entry system for employment services for hours that she worked for and received wages from Youth Services. Although Ms. Wimberly asserted that she did not realize that Goodwill paid her wages after she started working for Youth Services, not only did she input time into the Goodwill system for hours after she commenced working for Youth Services, but she also texted Ms. Hidalgo inquiring about her paycheck for the pay period covering March 26- April 8, 2018.



Thus, we found sufficient information to warrant referral of allegation 2 to the State Attorney's Office for a determination of whether the facts arise to a criminal theft under section 812.014, Florida Statutes.

**Governing Directive:**

Section 812.014, Florida Statutes- Theft

- 1) A person commits theft if he or she knowingly obtains or uses, or endeavors to obtain or to use, the property of another with intent to, either temporarily or permanently:
  - (a) Deprive the other person of a right to the property or a benefit from the property.
  - (b) Appropriate the property to his or her own use or to the use of any person not entitled to the use of the property.

We are referring this matter to the Palm Beach County State Attorney's Office to determine whether Ms. Wimberly engaged in Florida Criminal Statute violations.

### IDENTIFIED, QUESTIONED, AND AVOIDABLE COSTS

**Identified Costs<sup>14</sup>:** \$0

**Questioned Costs:** \$0

**Avoidable Costs:** \$0

### ACKNOWLEDGEMENT

The Inspector General's Investigations Division would like to thank the Palm Beach County Youth Services Department and Goodwill staff for their cooperation throughout this investigation.

### RESPONSE FROM MS. WIMBERLY

Pursuant to Article XII, Section 2-427 of the Palm Beach County Code Ms. Wimberly was provided the opportunity to submit a written explanation or rebuttal to the findings as stated in this Investigative Report within ten (10) calendar days. Ms. Wimberly did not submit a response.

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<sup>14</sup> Identified costs are costs that have been identified as dollars that have the potential of being returned to the entity to offset the taxpayers' burden. We did not calculate identified costs in this report because the County did not reimburse Goodwill under Contract for the amounts Goodwill paid to Ms. Wimberly while on County time.

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