

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

SPECIAL AUDIT REPORT

OF

SPENCER-OWEN COMMUNITY SCHOOL CORPORATION

OWEN COUNTY, INDIANA

July 1, 2004 to December 31, 2005



FILED
7/10/06

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
School Officials.....	2
Transmittal Letter	3
Audit Result and Comment: Personal Expenses	4
Exit Conference.....	5
Summary	6
Affidavit	7

SCHOOL CORPORATION OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Superintendent	Terry McDaniel Marsha Turner-Shear	07-01-04 to 06-30-05 07-01-05 to 06-30-06
Treasurer	Evelyn Hamilton	07-01-04 to 06-30-06
Business Manager	Randy Roberts	07-01-04 to 06-30-06
President of the School Board	Jim Snodgrass Mike Hammond Doris Scully	07-01-03 to 06-30-04 07-01-04 to 06-30-05 07-01-05 to 06-30-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF SPENCER-OWEN COMMUNITY SCHOOL CORPORATION

We have examined the claims of the Spencer-Owen Community School Corporation for the period from July 1, 2004 to December 31, 2005, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office will be reflected in the biennial report of the Spencer-Owen Community School Corporation for the period of July 1, 2004 to June 30, 2006.

STATE BOARD OF ACCOUNTS

March 9, 2006

SPENCER OWEN-COMMUNITY SCHOOL CORPORATION
OWEN COUNTY
AUDIT RESULT AND COMMENT

PERSONAL EXPENSES

The School Corporation paid personal expenses totaling \$955.19 on behalf of Tracy Hall, former Claims Clerk. These personal expenses were incurred through online purchases and at a local food market.

Tracy Hall was requested to reimburse the \$955.19 to the School Corporation. (See Summary, page 6)

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

SPENCER-OWEN COMMUNITY SCHOOL CORPORATION
EXIT CONFERENCE

Several attempts were made, both by telephone and registered mail, to contact Tracy Hall, former Claims Clerk, to discuss the contents of this report. Tracy Hall did not respond.

SPENCER-OWEN COMMUNITY SCHOOL CORPORATION
OWEN COUNTY
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Due From Tracy Hall, former Claims Clerk: Personal Expenses, page 4	<u>\$ 955.19</u>	<u>\$ -</u>	<u>\$ 955.19</u>

AFFIDAVIT

STATE OF INDIANA)
)
Vigo COUNTY)

I, Peggy E. Arnold, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Spencer-Owen Community School Corporation, Owen County, Indiana, for the period from July 1, 2004 to December 31, 2005, is true and correct to the best of my knowledge and belief.

Peggy E. Arnold
Field Examiner

Subscribed and sworn to before me this 23rd day of June, 2006

Peterson J. Thompson
Notary Public
10X

My Commission Expires: 12/31/08

County of Residence: Vigo