

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
CLARK COUNTY, INDIANA

July 1, 2005 to June 30, 2007



FILED

11/20/2008

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
School Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Internal Controls - Review of Athletic Department Financial Activity	4
Ticket Sales - Boys Basketball Season Tickets and All Sports Tickets Sales	4-5
Ticket Sales - Accounting for Sale of Season Tickets	5-7
Ticket Sales - Accounting for Sale of All Sports Passes	7-8
Accounting for Sale of Reserve Parking Passes	8
Ticket Sales - Accounting for General Admission Sales at Athletic Events	8-10
Ticket Sales - No Ticket Reconciliation Procedure	10
Ticket Sales - Complimentary Athletic Tickets	10
Advertising Sales	11
Financial Arrangements Not Supported by Contracts or Written Policy	11
Failure to Issue Receipts	11-12
Athletic Department Collections Not Remitted Timely	12
Untimely Payment of Athletic Department Expenditures	12-13
Payments to Workers at Athletic Events	13
Lack of Documentation for Services Performed	14-15
Payments Made With No Supporting Documentation	15-18
Payments Made Without Itemization of Expenditures	18
Athletic Director Compensation	18-20
Noncompliance With Policies - Athletic Department	20
Controls Over Other High School Financial Activity	20-22
Concession	22-23
Further Investigation	23
Exit Conference	24
Summary	25
Schedule of Unexplained Variances	26
Affidavit	27

SCHOOL OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Extra-Curricular Treasurer	Louise Tarvin Cathy Braun	07-01-05 to 01-17-06 01-18-06 to 06-30-09
Principal	William Amerson Steve Morris	07-01-05 to 06-30-06 07-01-06 to 06-30-09
School Corporation Treasurer	Michael F. Hodgson	07-01-05 to 06-30-09
Superintendent of Schools	Dr. Thomas W. Rohr Dr. Tony Bennett	07-01-05 to 06-30-07 07-01-07 to 06-30-09
President of the School Board	William Halter Robbie Valentine Robert McEwen	07-01-05 to 06-30-06 07-01-06 to 06-30-07 07-01-07 to 06-30-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GREATER CLARK COUNTY SCHOOL CORPORATION, CLARK COUNTY

We have audited the records of the Jeffersonville High School Extra-Curricular Account for the period from July 1, 2005 to June 30, 2007, 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 Results and Comments.

STATE BOARD OF ACCOUNTS

August 6, 2008

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS - REVIEW OF ATHLETIC DEPARTMENT FINANCIAL ACTIVITY

The School Corporation Administration reviewed the financial records of the Athletic Department. Information in our report is presented based upon information received from the School Corporation's internal review and additional information obtained independently during our audit.

School Corporation Officials felt a decline in cash balances of the Athletic Department was due to not having procedures in place to monitor the financial activity of the Athletic Department. A budget was not established for the Athletic Department in order to monitor spending. Financial reports of the Athletic Department's activity were not reviewed to determine if there were sufficient funds on hand or a sufficient revenue base to support current spending levels. The Athletic Director stated that he did not have a system in place to monitor spending and would begin to implement a budgeting system.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

TICKET SALES - BOYS BASKETBALL SEASON TICKETS AND ALL SPORTS TICKETS SALES

A comparison of school year 2006-2007 sales of boys basketball season tickets (based on applications on file) and sales of all sports passes (based on pass holder listings on file) with sales recorded on the Extra-Curricular Treasurer's ledger showed an unexplained variance of \$4,245. The comparison is presented in the following schedule:

	Boys Basketball Season Tickets	All Sports Passes	Totals	Notes
Sales Based on Applications and Pass Holder Listings	\$ 31,650	\$ 14,270	\$ 45,920	(1)
Other Fees Per Season Ticket Applications:				
Reserved Parking	1,450	-	1,450	(2)
Donations	75	-	75	(2)
All Sports Passes Shown on Basketball: Applications Not Reported on All Sports Pass Listing	-	780	780	
 Total Sales Based on Applications and Pass Holder Listings	 <u>33,175</u>	 <u>15,050</u>	 <u>48,225</u>	
 Sales Reported on Treasurer's Ledger All Sports Passes Reported as Basketball Revenue	 33,505 <u>(3,700)</u>	 10,475 <u>3,700</u>	 43,980 <u>-</u>	 (3)
 Adjusted Sales Reported on Treasurer's Ledger	 <u>29,805</u>	 <u>14,175</u>	 <u>43,980</u>	
 Unexplained Variance	 <u>\$ (3,370)</u>	 <u>\$ (875)</u>	 <u>\$ (4,245)</u>	

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

Notes to Schedule

- (1) The amount was determined by multiplying ticket and pass prices times number of persons reported on season ticket applications and on the pass holder listing.
- (2) The applications would note if reserved parking passes were purchased or if a donation was made. There were no separate revenue codes for reserved parking or donations. The schedule assumes reserved parking and donations were coded as boys basketball season tickets revenue.
- (3) The records did not indicate whether all sports passes that were sold with boys basketball season tickets were coded as boys basketball season ticket revenue or as all sports pass revenue. However, the coding would not have an effect on the total unexplained variance between these two revenue sources.

The Athletic Department did not have adequate accounting controls over all revenue sources to determine whether the above variance represented missing funds or whether the variance was caused by other reasons such as: the above revenue sources being coded as another revenue source on the Treasurer's ledger.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

(See Schedule of Unexplained Variances, page 26)

TICKET SALES - ACCOUNTING FOR SALE OF SEASON TICKETS

Adequate accounting controls were not in place to account for the sale of season tickets. Identified deficiencies included the following:

1. Boys basketball reserved season tickets were sold at the start of the basketball season. Separate tickets were sold for each game that shows the name of the event, date of the event, and the assigned seat number printed on the ticket rather than issuing a single prenumbered season pass. The following is a description of the procedures used for selling boys basketball season tickets and the related problems identified with the system:
 - a. Season ticket applications are mailed out to previous season ticket holders and season tickets may be purchased through the mail. The Athletic Department Secretary is responsible for remitting mail collections to the Extra-Curricular Treasurer.

There is no documented control procedure in place where the Athletic Department Secretary is required to reconcile specific tickets sold/applications on a particular day to monies collected for those tickets/applications and to submit this documentation to the Extra-Curricular Treasurer.

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

b. The Athletic Department Secretary also has volunteer workers that help sell season tickets in the athletic office. The volunteers use a common cash box. The Athletic Department Secretary counts the collections and remits collections to the Extra-Curricular Treasurer.

Applications are also used in conjunction with the sale of season tickets by volunteers. There is no documented control procedure in place where the Athletic Department Secretary is required to reconcile specific tickets sold/applications to monies collected for those tickets/applications and to submit this documentation to the Extra-Curricular Treasurer.

c. The Athletic Department uses a seating chart to record season tickets sold. A seating chart for the 2005-2006 boys basketball season was not retained for audit. The total number of boys basketball season tickets recorded on the seating chart for school year 2006-2007 showed approximately the same number of boys basketball season tickets sold as there were applications on file. However, the Athletic Department did not perform a reconciliation of tickets recorded as sold on the seating chart with sales reported to the Extra-Curricular Treasurer. A reconciliation of tickets recorded as sold on the seating chart by price to sales recorded on the Extra-Curricular Treasurer's ledger should be performed as a control procedure because boys basketball season tickets are not prenumbered.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

The treasurer should be responsible for the proper accounting for all tickets and should keep a record of the number purchased, the number issued for sale, and the number returned. The treasurer should see that proper accounting is made for the cash received from those sold. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

2. The following is a description of procedures used for the sale of season tickets for various sports other than boys basketball:

a. Season tickets for athletic events (excluding boys basketball) were on generic paper forms. Tickets were not always serially prenumbered. In instances in which the season tickets were serially prenumbered, the same person responsible for selling the tickets also numbered the tickets.

Serially prenumbered tickets by the printing supplier should be used for all athletic and other extracurricular activities and events. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

b. Ticket sellers were not required to complete a SA-4 (Ticket Sales) to document the actual ticket numbers sold. No log was kept of season ticket holders to provide accountability over the sales. The Athletic Department Secretary stated that ticket sellers made tick marks on a sheet to indicate the number sold and submitted the sheet with the collections. The tally sheets for school year 2006-2007 were not retained for audit.

All tickets (including free or reduced) must be listed and accounted for on the SA-4 Ticket Sales Form. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

The treasurer should be responsible for the proper accounting for all tickets and should keep a record of the number purchased, the number issued for sale, and the number returned. The treasurer should see that proper accounting is made for the cash received from those sold. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

TICKET SALES - ACCOUNTING FOR SALE OF ALL SPORT PASSES

Accounting controls in place to account for the sale of all sport passes were not adequate. Identified deficiencies included the following:

1. All sport passes were sold that allowed admission to all sporting events held during the school year. No documentation was submitted to the Extra-Curricular Treasurer identifying the pass numbers sold and no reconciliation was performed between passes sold and monies collected and remitted to the Extra-Curricular Treasurer. A reconciliation of the collections to the list of pass holders was also not performed. The passes were serially prenumbered manually prior to sale; however, SA-4 (Ticket Sales) were not used to account for these sales.

All tickets (including free or reduced) must be listed and accounted for on the SA-4 Ticket Sales Form. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

The treasurer should be responsible for the proper accounting for all tickets and should keep a record of the number purchased, the number issued for sale, and the number returned. The treasurer should see that proper accounting is made for the cash received from those sold. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

2. All sports passes were serially prenumbered manually prior to sale by the same person responsible for selling the passes.

Serially prenumbered tickets by the printing supplier should be used for all athletic and other extra-curricular activities and events. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

3. The Athletic Department has two different selling prices for all sports passes: (a) adult and (b) student/senior citizen. Different tickets were not used for each selling price. The ticket has a box that was marked to indicate whether the ticket was an adult or student/senior citizen.

All tickets shall be prenumbered, with a different ticket color and numerical series for each price group. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

ACCOUNTING FOR SALE OF RESERVE PARKING PASSES

Adequate accounting controls were not in place to account for the reserve parking passes. Reserve parking passes were on generic paper forms that were not always serially prenumbered. The serial prenumbering of the passes was performed by the same person responsible for selling the passes.

Serially prenumbered tickets by the printing supplier should be used for all athletic and other extra-curricular activities and events. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

The treasurer should be responsible for the proper accounting for all tickets and should keep a record of the number purchased, the number issued for sale, and the number returned. The treasurer should see that proper accounting is made for the cash received from those sold. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

TICKET SALES - ACCOUNTING FOR GENERAL ADMISSION SALES AT ATHLETIC EVENTS

Adequate accounting controls were not in place to account for general admission sales at athletic events. Identified deficiencies included the following:

1. Numerous boys basketball reserved admission tickets remain unsold for most games. Unsold tickets were not filed in any organized manner so verification procedures could be performed to substantiate the number of tickets reported as sold on Form SA-4 (Ticket Sales).

All tickets (unused tickets and stubs) should be retained for audit. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

2. The Athletic Department did not require schools participating in tournaments hosted by Jeffersonville High School to submit form SA-4 (Ticket Sales) to account for tickets the participating school sold in advance of the tournament.

All tickets (including free or reduced) must be listed and accounted for on the SA-4 Ticket Sales Form. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

3. Prenumbered tickets were not always used to account for general admission sales at regular season athletic events and tournaments (other than boys basketball). There were also instances when tickets were not used at certain athletic events to document admission sales.

Serially prenumbered tickets by the printing supplier should be used for all athletic and other extra-curricular activities and events for which admission is charged. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

4. Tournament tickets were manually created and serially prenumbered by the same person responsible for selling the tickets.

Serially prenumbered tickets by the printing supplier should be used for all athletic and other extra-curricular activities and events. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

5. Ticket stubs from tickets sold were not always retained for audit. The ticket stubs that were retained for audit were not filed in an organized manner allowing for a comparison with ticket sales reported on form SA-4 (Ticket Sales).

Part of the prenumbered ticket should be given to the person paying for the ticket upon admission to the event. The other part of the ticket (which should also be prenumbered, referred to as the stub) should be retained. All tickets (unused tickets and stubs) should be retained for audit. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

6. Procedures were not in place to resolve and prevent discrepancies between the amounts reported on the SA-4 (Ticket Sales) and the actual collections on hand. There were instances in which the ticket sales reported on the Ticket Sales form did not agree with actual collections; however, no action to follow up on the discrepancy was documented. There were eight instances noted in which the money on hand did not agree with the collections reported on the Ticket Sales form. The dollar amounts ranged from \$16 dollars up to \$100.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

7. Money collected from athletic admission fees would change hands among several individuals without a receipt being issued or other documentation to show the transfer of funds from one individual to the next. Ticket sellers did not always count collections and sign form SA-4 (Ticket Sales). This procedure is required to provide verification of the money collected.

The collections would not be counted until received in the Athletic Department. The Athletic Department Secretary would count the collections and write the ticket seller's name on the Ticket Sales form.

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

8. Form SA-4 (Ticket Sales) was not always used to account for tickets sales at athletic events in which prenumbered tickets were used.

All tickets (including free or reduced) must be listed and accounted for on the SA-4 Ticket Sales Form. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

9. There was no form SA-4 (Ticket Sales) or form SA-3 (Receipt) showing that monies were collected for a girls soccer game scheduled in August of 2005. No documentation was presented for audit showing scheduled athletic events and games cancelled or re-scheduled.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

TICKET SALES - NO TICKET RECONCILIATION PROCEDURE

The Athletic Department sells multiple sets of serially prenumbered general admission tickets, season tickets, all sports passes, reserved parking passes, and reserved boys basketball general admission tickets with assigned seat numbers. The Athletic Department or Extra-Curricular Treasurer does not perform a ticket reconciliation procedure that accounts for the total number of available tickets less the number of tickets sold and voided to arrive at a calculated number of tickets on hand to reconcile with a physical inventory of tickets.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

TICKET SALES - COMPLIMENTARY ATHLETIC TICKETS

The Athletic Department handbook contains a policy regarding the issuance of complimentary tickets for athletic events. A review of the applications for boys basketball season tickets indicated that the Athletic Department provided complimentary tickets to various individuals in excess of the amount allowed in the handbook.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

ADVERTISING SALES

The Athletic Department did not have procedures in place to properly account for revenue from the sale of advertisements at athletic events. Companies placed advertising signs at athletic events for the 2006-2007 school year; however, procedures were not in place to ensure that all companies that received advertising paid for the advertising. No steps were taken to bill the companies for unpaid advertisement or to remove the existing signs.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

FINANCIAL ARRANGEMENTS NOT SUPPORTED BY CONTRACTS OR WRITTEN POLICY

The Athletic Department has financial arrangements with various athletic booster organizations and with a company that sells sports calendars. The arrangements were not documented in a written agreement or addressed in a School Corporation policy. The following is a description of the financial arrangements:

1. There were instances in which booster organizations shared revenue generated from advertising at certain events with the Athletic Department and other instances for which the booster organizations received all of the revenue.
2. An informal agreement exists with a company to sell high school sports calendars with the High School receiving a commission for every calendar sold. However, there is no formal agreement documenting the arrangement. The High School has not received a share of the proceeds for several years and no action has been taken to pursue the collections.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

FAILURE TO ISSUE RECEIPTS

Monies were collected by the Athletic Department from miscellaneous sources, such as, advertising fees, tournament entry fees, etc., for which receipts were not issued.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

ATHLETIC DEPARTMENT COLLECTIONS NOT REMITTED TIMELY

There is no source documentation showing the specific dates that monies were collected for season tickets, all sport passes, parking passes, entry fees, and other miscellaneous receipts. The Athletic Department Secretary stated that monies not related to gate admissions were remitted to the Extra-Curricular Treasurer approximately once a week.

Indiana Code 20-41-1-9 states in part: ". . . receipts shall be deposited without unreasonable delay."

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

UNTIMELY PAYMENT OF ATHLETIC DEPARTMENT EXPENDITURES

Athletic Department expenditures were not paid in a timely manner as described below.

1. There were instances of payments made to workers at athletic events that were not made until the end of the particular sporting season or were not paid until the next school year.
2. The Athletic Department had a financial arrangement with the Tennis Boosters where a portion of the revenue for advertisement at tennis events would be shared with the boosters. A payment of \$4,000 was made in June 2005 for activity that occurred for the years 2000 through 2005.

The purpose of the payment to the Tennis Boosters was not documented on the claim when the payment was made. The information was provided only after we requested additional documentation.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

PAYMENTS TO WORKERS AT ATHLETIC EVENTS

Payments totaling \$60,060 to game officials and other workers (ticket sellers, ticket takers, game supervisors, etc.) at athletic events were shown as paid during the period June 1, 2005 to May 31, 2007, based upon the ledger expenditure codes.

Included in payments made to game officials and other workers noted above were \$14,918 in payments made to employees of the School Corporation passed through various Jeffersonville High School athletic booster organizations based upon the ledger codes shown on the claim for payment form. Tony Branch, Athletic Director, stated that payments were passed through the booster organizations to avoid processing the payments through the School Corporation payroll system.

There were no contracts with booster organizations or written salary schedules adopted that would support the amounts paid to workers.

No reporting was made to the Internal Revenue Service (IRS) for these payments.

Pay of teachers and other personnel for service at interscholastic athletic events such as ticket takers, scoreboard personnel, etc., are expenses of the Athletic Fund of the Extra-Curricular Account. Pay of concession stand supervisors and of ticket takers, etc., for fine arts events should be paid from the proceeds of the activity sponsoring these events. Payment to all such personnel must be by way of a payroll. If an extra-curricular payroll is not maintained, the payments may be made a part of the school corporation payroll and charged to a school corporation General Fund appropriation; however, the General Fund must be reimbursed for such payment by the activity which the employees served. (The School Administrator and Uniform Compliance Guidelines, Volume 130) (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 1)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, and resolution or salary schedule adopted by the governing board unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

LACK OF DOCUMENTATION FOR SERVICES PERFORMED

Documentation to support expenditures made for workers and officials at athletic events was not always sufficient. We identified expenditures totaling \$16,543 for the period June 1, 2005 to May 31, 2007, that did not have sufficient documentation to support the expenditure made. Sufficient documentation to support the expenditure would include the names of the individual workers; positions worked; rate of pay; sporting event worked; date of the event; and the number of hours worked and hourly rate, if payment was based upon an hourly rate.

We requested the School Corporation obtain additional documentation from the various booster organizations to support the disbursements made. Information obtained by the School Corporation showed that the booster organizations did not always maintain documentation of the workers at events and in some instances simply issued checks to individuals without written documentation to substantiate the expenditure. After reviewing additional information gathered by the Athletic Department and booster organizations we were able to further support the payments to workers. However, expenditures in the amount of \$5,227 still remained undocumented.

Below is a summary of the payments made for athletic event workers.

<u>Booster Organization</u>	<u>Undocumented Expenditures</u>	<u>Less Amount Subsequently Documented</u>	<u>Remaining Unidentified Expenditures</u>
Baseball	\$ 1,460	\$ 520	\$ 940
Boys basketball	1,000	-	1,000
Football	1,174	355	819
Girls Basketball	2,337	1,365	972
Girls Soccer	575	575	-
Girls Track & Field	90	90	-
Boys Soccer	750	750	-
Softball	1,220	1,145	75
Tennis	220	220	-
Boys Track & Field	875	-	875
Volleyball	533	533	-
Wrestling	636	636	-
Total Booster Club Payments	10,870	6,189	4,681
Payments to Individuals	5,673	5,127	546
Total Payments	<u>\$ 16,543</u>	<u>\$ 11,316</u>	<u>\$ 5,227</u>

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

(1) there is a fully itemized invoice or bill for the claim; . . ."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

We consider payments made without adequate supporting documentation to be an unexplained variance. (See Schedule of Unexplained Variances, page 26)

PAYMENTS MADE WITH NO SUPPORTING DOCUMENTATION

Disbursements totaling \$15,706 were made in which there were no receipts, invoices, bills, or other documentation to support the disbursements made. We asked the Athletic Department and the High School Extra-Curricular Treasurer if there was any documentation available to support the disbursements made. Additional documentation was made available to support \$4,604 in disbursements leaving \$11,102 in disbursements that either lacked any documentation or the documentation provided was not sufficient. Below is a summary of the payments made to individuals and vendors that represents the \$11,102 in undocumented disbursements.

<u>Check Number</u>	<u>Check Date</u>	<u>Amount Paid</u>	<u>Notes</u>
9463	06-23-05	\$ 15.88	(1)
9620	09-01-05	2,372.00	(2)
9691	09-06-05	22.78	(3)
9824	09-27-05	20.09	(4)
10181	12-01-05	149.38	(5)
10497	01-12-06	303.60	(6)
10556	01-23-06	130.00	(7)
10558	01-23-05	119.30	(8)
10935	03-17-06	181.70	(9)
11212	05-04-06	150.00	(10)
11275	05-12-06	50.00	(11)
11269	05-12-06	150.00	(12)
11476	06-09-06	300.00	(13)
11477	06-09-06	300.00	(13)

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

Check Number	Check Date	Amount Paid	Notes
11478	06-09-06	300.00	(13)
11479	06-09-06	200.00	(13)
11480	06-09-06	50.00	(13)
11499	06-16-06	2,815.00	(14)
11886	09-13-06	3,341.00	(15)
12672	01-12-07	85.00	(16)
13107	03-12-07	46.28	(17)
Total		<u>\$ 11,102.01</u>	

Notes to Schedule

The Athletic Department made the following representations regarding the purpose of the above expenditures:

- (1) reimbursement of cost for donuts and velcro;
- (2) payment to athletic booster organization for girls basketball coach to conduct girls basketball camp;
- (3) reimbursement for meals while attending clinic;
- (4) reimbursement for purchase of score book;
- (5) payment to athletic booster organization for lodging associated with attending clinic;
- (6) cost of rooms for attending track and field clinic;
- (7) cost of video tapes;
- (8) cost of pizzas for scholar athletes at half time basketball game;
- (9) cost of hotel rooms for attending state tournament;
- (10) reimbursement of cost of meals and drinks for invitational track meet;
- (11) reimbursement of costs associated with attending IHSWCA clinic;
- (12) reimbursement to athletic booster organization for refreshments associated with track and field sectional hospitality room;
- (13) payment to individual for girls basketball camp;

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

- (14) payment to girls basketball coach for conducting girls basketball camp;
- (15) reimbursement to athletic booster organization for reimbursement of meals, equipment, lodging, and transportation;
- (16) cost of clinic registration; and
- (17) reimbursement for expenditures associated with wrestling sectional.

Although additional documentation was made available to further substantiate \$4,604 in disbursements, the documentation was not filed with the claim for payment at the time the information was submitted to the High School Extra-Curricular Treasurer for payment and in some instances was not made available to the Athletic Department when the claim for payment was prepared. There were instances in which the additional documentation to support the payments was only made available after the Athletic Department contacted the payees and requested some type of documentation.

The Claim for Payment forms (SA-7) were not retained for audit for five disbursements totaling \$1,150 to document approval by the Athletic Department for payment and representation that the services were performed.

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim; . . ."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

The Claim for Payment (SA-7) shall be used for claiming payments to anyone in situations where purchase orders are not used; for example, purchases from delivery salesmen, services to officials at athletic events, etc.

Signatures are required by the person authorized to purchase and the person acknowledging the receipt of the good or services. Additionally, the extra-curricular treasurer is to sign the required certification on the form SA-7. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

We consider payments made without adequate supporting documentation to be an unexplained variance. (See Schedule of Unexplained Variances, page 26)

PAYMENTS MADE WITHOUT ITEMIZATION OF EXPENDITURES

Expenditures totaling \$4,395 were identified as being made by the Athletic Department during the period June 1, 2005 to May 31, 2007, which contained receipts filed with the claim for payment that were not properly itemized. We could not determine if the purchases were for proper expenditures of the Athletic Department.

We asked the Athletic Department and the High School Extra-Curricular Treasurer if there was any additional documentation available to support the disbursements made. Additional documentation was made available to support \$1,081 in disbursements made leaving \$3,314 in disbursements that lacked itemization.

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

(1) there is a fully itemized invoice or bill for the claim; . . ."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

We consider payments made without adequate supporting documentation to be an unexplained variance. (See Schedule of Unexplained Variances, page 26)

ATHLETIC DIRECTOR COMPENSATION

Payments were made to various athletic booster organizations without sufficient documentation showing the purpose of the payments (See Audit Result and Comment titled "Lack of Documentation for Services Performed," pages 14 and 15). The Athletic Department Secretary obtained the information at our request. Documentation submitted showed that Tony Branch, Athletic Director, was paid \$1,300 for working various Indiana High School Athletic Association (IHSAA) events from June 1, 2005 to November 7, 2007, as scheduled below:

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

Extra-Curricular Account Check Number	Date	Booster Organization	Amount Paid to Tony Branch by Boosters	Service Performed
9915	10-04-05	Boys Tennis Boosters	\$ 50	Sectional Director
9950	10-14-05	Girls Soccer Boosters	100	Sectional Director
10719	02-10-06	Girls Basketball Boosters	100	Sectional Director
10839	02-28-06	Girls Basketball Boosters	50	Semi-State Director
11384	05-25-06	Softball Boosters	75	Sectional Director
11414	05-25-06	Softball Boosters	75	Sectional Director
12120	10-05-06	Boys Soccer Boosters	100	Sectional Director
12138	10-10-06	Girls Soccer Boosters	100	Sectional Director
13016	02-23-07	Girls Basketball Boosters	125	Semi-State Director
13537	05-17-07	Girls Track Boosters	25	Sectional Supervisor
13538	05-17-07	Boys Track Boosters	25	Sectional Worker
14137	10-02-07	Boys Tennis Boosters	50	Sectional Director
14168	10-05-07	Boys Soccer Boosters	100	Sectional Worker
14227	10-12-07	Girls Soccer Boosters	100	Sectional Director
14259	10-17-07	Football Boosters	75	Sectional Worker
14328	11-27-07	Football Boosters	75	Sectional Worker
14357	11-07-07	Football Boosters	75	Regional Worker
Total			\$ 1,300	

The payments to Tony Branch were in addition to his compensation paid pursuant to his regular Teacher Contracts with the School Corporation.

Tony Branch stated that he was paid the additional compensation because he felt the services were in addition to the services outlined in his compensation contract.

The School Corporation's job description for the position of Athletic Director states in part the following:

"Attends athletic contests for the purpose of: (1) determining the quality of the program; (2) observing the interaction of the coach with the athletes; and (3) general supervision responsibilities."

"Administers IHSA and conference tournaments where applicable"

Indiana Code 20-28-6-2(a) states in part: "A contract entered into by a teacher and a school corporation must . . . contain the . . . total salary to be paid to the teacher during the school year . . ."

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 11)

Based on the job description for the position of Athletic Director, the approved compensation contracts for the Athletic Director, Indiana Code 20-28-6-2(a), and because amounts were paid from the Athletic Fund to booster organizations (see Audit Result and Comment "Lack of Documentation For Services Performed," pages 14 and 15), we requested Tony Branch refund \$1,300 to the Jeffersonville High School Athletic Fund. (See Summary, page 25)

NONCOMPLIANCE WITH POLICIES – ATHLETIC DEPARTMENT

The following are instances of noncompliance with the Athletic Department's handbook:

1. The Athletic Department handbook provides for the purchase of meals in the amount of \$4.00 per meal when an athletic event occurs over one hour from the high school. There were instances in which payments for meals and reimbursement of meals to booster organizations were in amounts in excess of the approved meal rate. The most excessive amounts found were meals purchased for the swimming team with the average cost of meals on two different occasions of \$18.72 and \$30.35 per meal.
2. The Athletic Department handbook requires each booster organization to submit a yearly financial report to the Athletic Director. Financial reports from the booster organizations were not submitted.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

CONTROLS OVER OTHER HIGH SCHOOL FINANCIAL ACTIVITY

Controls over the general financial activity of the high school as administered by the Extra-Curricular Treasurer were insufficient. The following deficiencies were noted in the existing control environment:

1. Monies were collected for which receipts were either not written or for which prescribed receipt forms were not used. A second receipt book with various different receipt numbers was used for payments received from the following sources for which prescribed receipts were not issued: yearbook sales, child care, tobacco and anger management classes, driver's education, block 5 class fees, and transfer tuition.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

2. Receipts for collections paid by means of credit cards were not written at the time the payment was initiated. Instead, receipts for payments made by credit card were written in the subsequent month once the bank statement was received and the deposit was reported on the bank statement by the credit card company.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

3. Form SA-4 (Ticket Sales) was not used to account for all activities for which admission is charged. Activities for which the Ticket Sales form was not used included theater productions, prom and other dances held by school clubs.

All tickets (including free or reduced) must be listed and accounted for on the SA-4 Ticket Sales Form. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

4. The High School charges admission to events other than athletic events. The Extra-Curricular Treasurer does not perform a ticket reconciliation procedure that accounts for the total number of available tickets less the number of tickets sold and voided to arrive at a calculated number of tickets on hand to reconcile with a physical inventory of tickets.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

5. Proper controls were not in place to account for collections of the sale of milk from vending machines as describe below:

- a. The employee emptying money from the milk vending machine does not count the money but simply remits the money to the Extra-Curricular Treasurer. Therefore, no receipt was written by the Extra-Curricular Treasurer at the time the vending monies were remitted.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

- b. An employee is not on hand to verify the quantity of milk being placed in the vending machine when the milk is delivered.

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

c. Form SA-9, Accountable Items Review, was not completed in order to ascertain whether the amounts received from milk sales was reasonable in relationship to the quantities purchased.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

6. Money was being collected by the high school on behalf of an outside booster organization. The monies were not deposited or entered in the high school's financial records but were instead held until a booster member came to collect the funds.

IC 20-41-1-7 states in part: "The treasurer has charge of the custody and disbursement of any funds . . . incurred in conducting any athletic, social, or other school function (other than functions conducted solely by any organization of parents and teachers) . . . " Therefore, activities and organizations which are not extra-curricular in nature should be responsible for their own accounting and cash handling systems. The extra-curricular account should not collect, receipt, remit, or disburse outside organization's monies. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 1)

CONCESSIONS

The High School has a written agreement with the Band Boosters to sell concessions at athletic events. The arrangement calls for the Band Boosters and the High School to share in the net proceeds from concession sales. The band boosters handle the selling of the items and the ordering of the products. The High School pays for the concession items purchased for re-sale. The net profit from concessions is determined by the Extra-Curricular Treasurer at the end of the year and a check is issued to the booster organization for the share of the profits in accordance with the written agreement.

The money is counted by the band boosters and the amount collected is reported on a sales form. The collections along with the sales form is placed in a bank night deposit box. The Extra-Curricular Treasurer takes the money out of the bank night deposit box, counts the money and makes the bank deposit.

The above described situation is a hybrid situation that has one entity (Band Boosters) accounting for the revenue side of concessions and one entity (High School) accounting for the purchase of concession products. The High School has not implemented accounting controls such as profit analysis to determine that net profits are reasonable or implemented any specific accounting controls for the Band Boosters to follow.

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

Internal controls over vending operations, concessions or other sales should include, at a minimum, a regular reconciliation of the beginning inventory, purchases, distributions, items sold and ending inventory to the amount received. Any discrepancies noted should be immediately documented in writing to proper officials. The reconciliation should provide an accurate accounting. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

FURTHER INVESTIGATION

Due to the unresolved nature of the information provided herein, we are forwarding this report to the Indiana State Police, Prosecuting Attorney of Clark County, and Attorney General of the State of Indiana for further investigation and resolution.

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on August 6, 2008, with Cathy Braun, Extra-Curricular Treasurer; Steve Morris, Principal; Mark Lambertus, Assistant Principal; Tony Branch, Athletic Director; Joan Roberts, School Corporation Deputy Treasurer; and Karen Chastain, High School Secretary.

The contents of this report were also discussed on August 18, 2008, with Dr. Tony Bennett, Superintendent of Schools; and Robert McEwen, President of the School Board.

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Tony Branch, Athletic Director:			
Athletic Director Compensation, pages 18 through 20	\$ 1,300	\$ -	\$ 1,300
	<u> </u>	<u> </u>	<u> </u>

JEFFERSONVILLE HIGH SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
SCHEDULE OF UNEXPLAINED VARIANCES

<u>Description</u>	<u>Amount</u>
Ticket Sales - Boys Basketball Season Tickets and All Sports Ticket Sales, pages 4 and 5	\$ 4,245
Lack of Documentation for Services Performed, pages 14 and 15	5,227
Payments Made With No Supporting Documentation, pages 15 through 18	11,102
Payments Made Without Itemization of Expenditures, page 18	<u>3,314</u>
Total	<u>\$ 23,888</u>

AFFIDAVIT

STATE OF INDIANA)
)
CLARK COUNTY)

We, Melissa Hayes and K. Stephen Illingworth, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of the Jeffersonville High School Extra-Curricular Account, Greater Clark County School Corporation, Clark County, Indiana, for the period from July 1, 2005 to June 30, 2007, is true and correct to the best of our knowledge and belief.

Melissa Hayes

K. Stephen Illingworth
Field Examiners

Subscribed and sworn to before me this 13 day of Nov, 2007.

Barbara Haas
Clerk of the Circuit Court