

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

EXAMINATION REPORT  
OF

OFFICE OF THE SUPERINTENDENT  
COVINGTON COMMUNITY SCHOOL CORPORATION  
COVINGTON, INDIANA

January 1, 2006 to February 28, 2009



**FILED**

11/04/2009



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SCHOOL OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Cindy Coleman Trudie J. Dillon	07-01-05 to 02-23-09 02-24-09 to 06-30-10
Superintendent of Schools	Nate Evans Vacant Dr. Robert Baker (Interim) Roger Coffing (Interim) Dr. Dennis A. Cahill (Interim)	07-01-05 to 02-06-09 02-07-09 to 02-19-09 02-20-09 to 05-11-09 05-12-09 to 07-05-09 07-06-09 to 12-31-09
President of the School Board	Dr. Bradley Balch Roger Coffing	07-01-05 to 10-15-07 10-16-07 to 06-30-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF COVINGTON COMMUNITY SCHOOL CORPORATION

We have examined the records of the Office of the Superintendent for the period from January 1, 2006 to February 28, 2009, 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 Examination Results and Comments.

STATE BOARD OF ACCOUNTS

July 21, 2009

OFFICE OF THE SUPERINTENDENT  
COVINGTON COMMUNITY SCHOOL CORPORATION  
EXAMINATION RESULTS AND COMMENTS

MILEAGE REIMBURSEMENT

Nate Evans, former Superintendent of Schools, did not properly file mileage claims, General Form 101. Mileage claims were incomplete and reviews of miles submitted for reimbursement were consistently more than the actual miles. Additionally, claims were filed and reimbursement received for mileage to meetings that did not occur or that Mr. Evans did not attend. We requested Nate Evans, former Superintendent of Schools, reimburse the Covington Community School Corporation \$883.97 for over-charge of miles claimed and \$2,692.49 for claims filed for meetings not attended for a total of \$3,576.46. (See Summary, page 14)

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 Indiana Public School Corporations, Chapter 9)

Official Opinion No. 74 of the Indiana Attorney General, issued in 1953, concluded there is no statutory authority for payment of a fixed amount of travel allowance to public employees and that a public employer may not reimburse an employee for travel expense which is, in fact, not incurred by the employee. Also, there is no authority for a travel allowance to be paid without regard to the number of miles, if any, actually traveled. (The School Administrator and Uniform Compliance Guidelines, Volume 149, March 2000)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

PERSONAL PROPERTY USE

Nate Evans, former Superintendent of Schools, used various School Corporation owned vehicles during normal work hours and had access to all School Corporation owned vehicles outside of normal work hours. A log was not presented for examination. Nate Evans, former Superintendent of Schools, was using a School Corporation owned Ford van for personal business when the van received damages through a traffic accident. Nate Evans, former Superintendent of Schools, submitted the cost of repairs to the School Corporation's insurance agent, which issued reimbursement to the School Corporation as a School Corporation related accident. Damages paid by the School Corporation totaled \$653.95. We requested Nate Evans, former Superintendent of Schools, reimburse the Covington Community School Corporation \$653.95. (See Summary, page 14)

Assets of the governmental unit may not be used in a manner unrelated to the functions and purposes of the governmental unit. Whenever an item or other asset owned by the political subdivision is entrusted to an officer or employee, to be used at times outside the normal work time for business purposes, such as a cellular phone, or vehicle, a log should be maintained which clearly shows the business use. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

OFFICE OF THE SUPERINTENDENT  
COVINGTON COMMUNITY SCHOOL CORPORATION  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

PUBLIC FUNDS FOR PRIVATE USE

While Nate Evans, former Superintendent of Schools, charged items to the Covington Community School Corporation at Cardinal Office Supplies, Sam's Club, Lowes, and Menards retail stores, the School Corporation did not receive the products or services on many occasions, that were paid for by the School Corporation. These products and services were identified as nonallowable or used for the personal benefit of Nate Evans. These items included gift cards, \$4,163.42; Sam's Club memberships, \$965.00; various tools, equipment, and televisions, \$8,032.02; household items, \$999.98; building materials, \$7,466.60 and landscaping items for Nate Evan's personal property, \$1,285.79. We requested that Nate Evans, former Superintendent of Schools, repay \$22,912.81 to the Covington Community School Corporation for these items. (See Summary, page 14)

Assets of the governmental unit may not be used in a manner unrelated to the functions and purposes of the governmental unit.

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Generally, public funds may not be used to make improvements to property not owned by the governmental unit, unless permitted by statute, federal or state requirements, or safety concerns. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

PENALTIES, INTEREST, AND OTHER CHARGES

Payments to Sam's Club, in some cases, were paid late and; therefore, incurred interest and late payment penalties totaling \$1,839.13. Documentation indicates Nate Evans, former Superintendent of Schools, controlled when payments were to be made and instructed the School Corporation Treasurer to pay the interest and penalties. We requested Nate Evans, former Superintendent of Schools, repay the Covington Community School Corporation \$1,839.13 for interest and penalties. (See Summary, page 14)

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 Indiana Public School Corporations, Chapter 9)

BUILDING CORPORATION LOAN

Nate Evans, former Superintendent of Schools, acted as an agent for the Covington Community Multi-Building Corporation and secured a loan for the Building Corporation to pay the bondholders on July 15, 2008, when the Covington Community School Corporation could not pay the June 30, 2008, lease rental payment. After the School Corporation received the tax distributions, the lease rental payment due June 30, 2008, was paid on December 8, 2008. Additionally, the School Corporation paid the Building

OFFICE OF THE SUPERINTENDENT  
COVINGTON COMMUNITY SCHOOL CORPORATION  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

Corporation the interest totaling \$4,286.35 that the Building Corporation had incurred on the loan and \$2,638.84 was paid to a law firm for fees associated with the Building Corporation's "Lease Anticipation Warrant."

Additionally, the minutes of the School Board do not reflect any knowledge of or approvals for the Superintendent to incur and pay expenses for the Covington Community Multi-Building Corporation. We requested Nate Evans, former Superintendent of Schools, reimburse the Covington Community School Corporation the interest and professional service expenses totaling \$6,925.19. (See Summary, page 14)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

#### PAYROLL DISBURSEMENTS

A salary and wage schedule was approved by the School Board, May 14, 2007, for the school year 2007-2008. Noncertified employees were paid based on the school year 2006-2007 salary and wage schedule through the pay period ending January 1, 2008. The noncertified employees were paid a "stipend" of \$400 by the order of Nate Evans, former Superintendent of Schools, in lieu of the approved pay rate on the pay check issued January 5, 2008. The stipend resulted in a shortfall from the approved rate for employees who were full-time, and an overpayment for some part-time employees.

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 Indiana Public School Corporations, Chapter 13)

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

#### DISBURSEMENT DOCUMENTATION

Prairie Farms of Covington for the school year 2006-2007 and school year 2007-2008, responded to the advertisement "requesting bids from vendors interested in furnishing milk and dairy products." The bid submitted gave prices by product type and size and included "an escalator clause, which changes the milk prices" as costs changed. We noted three claims for dairy sales dated August 31, 2007, April 30, 2008, and May 27, 2008, were not for the bid prices and did not include any documentation justifying the amount of escalation.

Due to the lack of supporting information, the validity and accountability for some monies disbursed could not be established.

OFFICE OF THE SUPERINTENDENT  
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 EXAMINATION RESULTS AND COMMENTS  
 (Continued)

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 Indiana Public School Corporations, Chapter 9)

APPROPRIATIONS

The records presented for examination indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
General	2007	\$ 41,803
Preschool	2007	16,688

A similar comment was noted in the prior Report B29602.

IC 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

CASH MANAGEMENT

The School Corporation did not comply with directives of the Career and Technical Education-Basic Grants to States by not spending the monies within 27 months from the date of availability. The total award for the school year 2005-2006 was \$11,000. \$5,500 of the \$11,000 was received December 27, 2005. As of March 27, 2008, the 27 month deadline, \$3,212 of the \$5,500 received December 27, 2005, was not expended.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

REPAYMENTS AND TRANSFERS

The School Corporation transferred \$181,500 on December 27, 2007, from the Debt Service Fund to the following funds: General Fund, \$140,000; Capital Projects Fund, \$35,000; Bus Replacement Fund, \$1,500; and Transportation Operating Fund, \$5,000. No documentation of approval or authority was noted for the transfers. None of the amounts have been transferred back to the Debt Service Fund.

OFFICE OF THE SUPERINTENDENT  
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 EXAMINATION RESULTS AND COMMENTS  
 (Continued)

Payments or transfers which are not authorized by statute, ordinance, resolution, or court order must be reimbursed or transferred to the appropriate fund. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9; Indiana Code 36-1-8-4)

AVERAGE DAILY MEMBERSHIP (ADM) - INCORRECT REPORTING TO THE STATE

The information presented for examination indicates enrollment figures on Form 30A, Report of Average Daily Membership (ADM) for State Support, were under reported for the school year ending June 30, 2008.

The enrollment count date for the 2008 year was September 14, 2007. The difference between the count reported on the ADM and the verified figures are shown below:

<u>School Year</u>	<u>Grade</u>	<u>Count as Reported on Form 30A</u>	<u>Actual Enrollment Figures</u>	<u>Difference</u>
2008	Kindergarten	33.5	34	-.5
2008	1 through 12	868	870	-2

School Officials should contact the Indiana Department of Education, Division of School Finance, to determine possible steps to be taken to correct any overpayment/underpayment applicable to the School Corporation because of incorrect reporting. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

CONFLICT OF INTEREST

Nate Evans, former Superintendent of Schools, employed and directly supervised Mrs. Kimberly Evans, his wife; and Stephanie Evans and Danielle Evans, his unemancipated daughters, as employees of the School Corporation. A Uniform Conflict of Interest Disclosure Statement was not filed.

Roger Coffing, President of the School Board, sells apples to the School Corporation through his business, Coffing Orchards. A Uniform Conflict of Interest Disclosure Statement was not filed.

IC 35-44-1-3 states in part:

"(a) A public servant who knowingly or intentionally: (1) has a pecuniary interest in; or (2) derives a profit from; a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Class D felony. . . .

(c) This section does not prohibit a public servant from having a pecuniary interest in or deriving a profit from a contract or purchase connected with the governmental entity served . . . (3) if the public servant; (A) is an elected public servant . . . and (B) makes a disclosure under subsection (d)(1) through (d)(6). . . .

(d) A disclosure required by this section must: (1) be in writing; (2) describe the contract or purchase to be made by the governmental entity; (3) describe the pecuniary interest that the public servant has in the contract or purchase; (4) be affirmed under penalty of perjury; (5) be

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EXAMINATION RESULTS AND COMMENTS  
(Continued)

submitted to the governmental entity and be accepted by the governmental entity in a public meeting of the governmental entity prior to final action on the contract or purchase; (6) be filed within fifteen (15) days after final action on the contract or purchase with: (A) the state board of accounts; and (B) . . . the clerk of the circuit court in the county where the governmental entity takes final action on the contract or purchase . . .

(g) A public servant has a pecuniary interest in a contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of: (1) the public servant; or (2) a dependent of the public servant who: (A) is under the direct or indirect administrative control of the public servant; or (B) receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the public servant . . . .

(k) As used in this section, 'dependent' means any of the following: (1) The spouse of a public servant. (2) A child, stepchild, or adoptee (as defined in IC 31-9-2-2) of a public servant who is: (A) unemancipated; and (B) less than eighteen (18) years of age. (3) Any individual more than one-half (2) of whose support is provided during a year by the public servant."

COMPENSATION AND BENEFITS

At the direction of Nate Evans, former Superintendent of Schools, one substitute teacher received \$100 per day compensation instead of the \$60 per day approved by the School Board. The substitute teacher was overpaid by \$520.

The pay status of an hourly employee was converted to a contract employee by Nate Evans, former Superintendent of Schools, in December 2007, with the retroactive increase since July 2007, to be paid in January 2008. The employee was not paid for full-term as stated in the contract, but received \$400 as did other hourly employees. An underpayment of \$3,328.79 exists.

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 Indiana Public School Corporations, Chapter 13)

FUND SOURCES AND USES

Funds were disbursed from the Bus Replacement Fund for a lawn mower and a pick-up truck.

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

OFFICE OF THE SUPERINTENDENT  
COVINGTON COMMUNITY SCHOOL CORPORATION  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

WITHHOLDING OF PAYMENTS

Covington Community School Corporation had a contractual agreement with S.M.C. Inc., for renovations at the Elementary and High School. Checks written to S.M.C. Inc., between December 13, 2004 and November 14, 2005, totaling \$159,176.61 were never sent due to the School Corporation contesting S.M.C. Inc.'s compliance with contractual requirements. The checks were posted on August 31, 2006, as a reduction to the expenses of the Construction Fund. The result of the withholding of these payments is that cash balances were understated. Reducing the expenses resulted in an understatement of expenses for fiscal year 2006-2007.

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 Indiana Public School Corporations, Chapter 9)

LACK OF SEGREGATION OF DUTIES

The School Corporation accounting department did not have adequate segregation of duties. The Treasurer was responsible for posting of receipts, posting of disbursements, adjusting and correcting entries, all bank reconcilements, accounting for investments, processing of disbursements, year-end closing, and fund statement preparation. The Payroll Supervisor was responsible for the processing of payroll.

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 Indiana Public School Corporations, Chapter 9)

INADEQUATE DOCUMENTATION

We determined that there were numerous instances where the documentation provided for examination was inadequate as noted below:

1. Some disbursements were made without adequate documentation such as no Accounts Payable Voucher, School Form 523, lack of itemization, and/or no evidence to support the receipt of goods or services.
2. Some minutes were incomplete. There were instances of transfers between funds being made without documented approval by the School Board. There was also no evidence of approval by the approval by the School Board for some disbursements.
3. There were purchases made using credit cards but there was no documented Credit Card Usage Policy.

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EXAMINATION RESULTS AND COMMENTS  
(Continued)

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 Indiana Public School Corporations, Chapter 9)

The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

All business transacted by the governing body must be recorded in the minutes of the meetings. It is the duty of the secretary of the governing board to keep the minutes and the minutes of each meeting should be approved by the governing body and signed by the members attending. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

MANAGEMENT OVERRIDE OF CONTROLS

We determined Nate Evans, former Superintendent of Schools, overrode controls in the following ways:

1. He had full access to all accounting software which included the School Corporation accounting system as well as the extra-curricular accounting system, which was utilized for school lunch and textbook rental accounting.
2. He maintained the official record of the School Board minutes.
3. He circumvented the bid process as required by law and awarded public works projects to vendors of his choice without documented School Board approval.
4. He instructed the Treasurer and Deputy Treasurer to post disbursements based on his direction rather than as budgeted or required by state statute.
5. He instructed the Treasurer to write checks from the Construction Fund and then hold them in the safe for a protracted period of time.
6. He provided the School Board with financial statements at each meeting that were not reflective of the fund ledger.

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

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 Indiana Public School Corporations, Chapter 9)

OFFICE OF THE SUPERINTENDENT  
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EXAMINATION RESULTS AND COMMENTS  
(Continued)

ADDITIONAL AUDIT COSTS - MISSING FUNDS

Additional examination costs were incurred during the current audit due to cash disbursements made for personal items by the Superintendent. The questionable items purchased were listed during our testing of cash disbursements for further review. The review revealed that many items were personal in nature and were not used or consumed by the School Corporation during the normal course of business operations.

Audit costs incurred because of theft or shortage may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

OFFICE OF THE SUPERINTENDENT  
COVINGTON COMMUNITY SCHOOL CORPORATION  
EXIT CONFERENCE

The contents of this report were discussed on July 22, 2009, with Dr. Dennis A. Cahill, Superintendent of Schools; Jeffery L. Dennis, Vice President of the School Board; Nina S. Wright, Secretary of the School Board; and Trudie J. Dillon, Treasurer.

The contents of this report were discussed on July 21, 2009, with Nate Evans, former Superintendent of Schools.

OFFICE OF THE SUPERINTENDENT  
 COVINGTON COMMUNITY SCHOOL CORPORATION  
 SUMMARY

	Charges	Credits	Balance Due
Nate Evans, former Superintendent:			
Mileage Reimbursement, page 4	\$ 3,576.46	\$ -	\$ 3,576.46
Personal Property Use, page 4	653.95	-	653.95
Public Funds for Private Use, page 5	22,912.81	-	22,912.81
Penalties, Interest, and Other Charges, page 5	1,839.13	-	1,839.13
Building Corporation Loan, pages 5 and 6	6,925.19	-	6,925.19
 Totals	 \$ 35,907.54	 \$ -	 \$ 35,907.54

AFFIDAVIT

STATE OF INDIANA            )  
Fountain COUNTY        )

I, Philip W. Astell, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Office of the Superintendent, Covington Community School Corporation, Covington, Indiana, for the period from January 1, 2006 to February 28, 2008, is true and correct to the best of my knowledge and belief.

  
\_\_\_\_\_  
Field Examiner

Subscribed and sworn to before me this 15 day of Oct, 2009.

  
\_\_\_\_\_  
Clerk of the Circuit Court