

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

AUDIT REPORT  
OF

SUPERINTENDENT'S CONTRACT  
METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
MARION COUNTY, INDIANA

July 1, 2007 to June 30, 2011



**FILED**

03/21/2012



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
School Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Superintendent's Contract .....	4-7
Monthly Allowances and Lump Sum Payments – Internal Controls/Board Oversight .....	7-9
Blanket Commercial Crime Coverage .....	9
Audit Costs .....	9
Exit Conference.....	10
Official Response .....	11-15
Summary of Questioned Costs .....	16
Summary of Charges .....	17

SCHOOL OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer/Chief Financial Officer	Dennis Tackitt	07-01-07 to 06-30-11
Superintendent of Schools	Dr. Terry Thompson (Vacant) Dr. Jeffrey Butts	07-01-07 to 12-23-10 12-24-10 to 12-31-10 01-01-11 to 06-30-12
President of the School Board	Paul Calabro Stan Ellis Michael Nance Phyllis Lewis Shirley Deckard	07-01-07 to 06-30-08 07-01-08 to 06-30-09 07-01-09 to 06-30-10 07-01-10 to 06-30-11 07-01-11 to 06-30-12



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE METROPOLITAN SCHOOL  
DISTRICT OF WAYNE TOWNSHIP, MARION COUNTY

We have audited the records of the Metropolitan School District of Wayne Township for the period from July 1, 2007 to June 30, 2011, 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

February 27, 2012

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
AUDIT RESULTS AND COMMENTS

***SUPERINTENDENT'S CONTRACT***

***Background Information***

The Metropolitan School District of Wayne Township's (School Corporation) School Board (Board) entered into a "Superintendent's Contract of Employment" (Contract) with Dr. Terry Thompson for his employment as Superintendent of Schools for the period July 1, 2007 through June 30, 2012. The Contract was approved by the Board at its regular meeting on July 9, 2007, and was signed by the Board President, Board Secretary, School Corporation Attorney, and Dr. Terry Thompson. In addition to provisions detailing the duties of the Superintendent of Schools, the Contract contained many monetary provisions for compensating Dr. Terry Thompson.

As part of our audit procedures, we reviewed each of these monetary provisions by recalculating the computations made and amounts paid to Dr. Terry Thompson throughout the duration of the Contract, as well as testing for compliance with applicable laws and regulations. Our procedures did not include the review of the contract negotiation process, as that was beyond the scope of our audit. We also did not test for any provisions to compensate Dr. Terry Thompson subsequent to the expiration of the Contract, as that compensation had yet to occur.

Our testing of the accuracy of the computations made by the School Corporation and subsequently paid to Dr. Terry Thompson during his employment under the Contract is scheduled below by Contract provision:

Contract Provision Section	Title	Verified Amounts Paid to Dr. Terry Thompson Calculated and Paid in Accordance With the Contract
4(a)	Annual Salary	Yes
4(b)	Sick Leave	Yes
4(c)	Other Paid and Unpaid Leave	Yes
4(d)	Insurance Benefits	Yes
4(e)	Board Assumption of ISTRF Employee Contributions and Reporting	Yes
4(f)	Deferred Compensation	Yes
4(g)	Auto Allowance	Yes
4(h)	Annual Health Allowance	Yes
4(i)	Benefits Paid to Administrators	Yes
4(j)	Business and Professional Activities	Yes
4(k)	Reimbursement Fund	Yes
4(l)	Additional Responsibilities	Yes
4(m)	Transition to Retirement and Assistance to Successor as Superintendent	No

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
AUDIT RESULTS AND COMMENTS  
(Continued)

In testing of the Contract provisions and recalculating the computations made, a mathematical error was discovered resulting in an overpayment to Dr. Terry Thompson:

***Transition to Retirement and Assistance to Successor as Superintendent Section 4(m); Sick Leave Days Paid***

This Contract provision listed certain items for which Dr. Terry Thompson would be paid within 30 days after separation from service, including a lump sum severance equal to his annual salary, the maximum elective deferrals under Code Section 403(b) and 457(b), \$15,000 for retirement planning and "any additional amounts that would be reported in the Medicare Wage & Tip Box on the Superintendent's W-2 Wage & Tax Statement . . ."

Dr. Terry Thompson's separation from service and transition to retirement date was December 23, 2010. School Corporation personnel calculated the benefits due to Dr. Terry Thompson under Section 4(m) of the Contract and issued two payroll checks on December 28, 2010. The first check was for the gross amount of \$101,000.00 and the second for the gross amount of \$601,737.72. After applicable federal, state, and local withholdings, the net amount of each check was \$29,845.50 and \$158,745.53, respectively. We verified the calculations made by School Corporation personnel for the lump sum salary, elective deferrals, and \$15,000 retirement planning. However, we found a discrepancy in the calculation of the "additional amounts" that would be reported on W-2 Wage & Tax Statement.

The additional amounts that were provided for under Contract Section 4(m)(1)(i) included a retention bonus, annual health examination, business and professional activities, days worked in addition to the 210 days required by the Contract, and unused sick days (which included unused sick, personal, and family illness days). The discrepancy we noted involved the unused sick days.

Pursuant to another Contract provision, on February 2, 2010, Dr. Terry Thompson was paid his entire unused sick leave balance (including personal and family illness days) leaving 0 days available. In July 2010, which was the beginning of a new school year as defined by the Contract, Dr. Terry Thompson accrued 12 sick days as per Contract Section 4(b). He also accrued 2 personal and 3 family illness days in accordance with benefits provided to other administrators in July of each year and allowed to Dr. Terry Thompson per Contract Section 4(i). This gave Dr. Terry Thompson a total unused sick, personal, and family illness day balance of 17 days.

However, Dr. Terry Thompson's "Employee Maintenance" report in July 2010 incorrectly showed 17 sick days plus 2 personal and 3 family illness days, or a total of 22 unused days. This error occurred because the 2 personal and 3 family illness days that were paid out in February 2010 were not deleted from the unused balance on the Employee Maintenance report and rolled-over into sick days at the beginning of July 2010 in accordance with existing School Corporation policy for personal and family illness days. Therefore, Dr. Terry Thompson's unused leave balance was inflated by 5 days; the 2 personal and 3 family illness days not removed from the Employee Maintenance report in February 2010.

In December 2010, School Corporation personnel used the 22 days to calculate that portion of Dr. Terry Thompson's Transition to Retirement payment. As a result, Dr. Terry Thompson was paid for 5 days of unused sick, personal, and family illness leave he was not entitled to. At his per diem rate of \$2,700.42/day in December 2010, Dr. Terry Thompson was overpaid \$13,502.10 for unused sick, personal, and family illness leave.

We requested Dr. Terry Thompson, former Superintendent of Schools, to reimburse the School Corporation \$13,502.10 for the overpayment of unused leave balance. Dr. Terry Thompson repaid the School Corporation \$13,502.10 on March 5, 2012. (See Summary of Charges, page 17)

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
AUDIT RESULTS AND COMMENTS  
(Continued)

Governmental units should collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

**Other Results**

In testing of the Contract provisions for compliance with applicable laws and regulations, the following items were noted:

*Business and Professional Activities – Section 4(j)*

This Contract provision states:

"In July of each school year, the Board shall pay the Superintendent the sum of \$31,362.00 in additional salary, to compensate him for expenses related to his membership in Indiana and national organizations for leaders in education, and his expenses related to attending conferences held by these organizations including registration fees, travel, and food. . . . For each school year under the Contract, the business and professional activities allowance paid pursuant to this Sub-Paragraph shall increase by the same percentage as the annual salary paid pursuant to Sub-Paragraph 4(a) of this Contract."

For July 2007, 2008, 2009, and 2010, Dr. Terry Thompson was paid \$33,530, \$38,367, \$43,903, and \$43,946, respectively, under the Business and Professional Activities provision of the Contract to be used for expenses described in the preceding paragraph.

However, Dr. Terry Thompson attended the National School Board Association national conventions in 2008 and 2009 and the School Corporation paid \$7,986.61 of Dr. Terry Thompson's expenses. The conventions attended by Dr. Terry Thompson and expenses related to each were as follows:

Orlando (2008):	registration, airfare (including airfare for Linda Thompson), and hotel accommodations: \$4,231.63
San Diego (2009):	registration, airfare, and hotel accommodations: \$3,754.98

As the Contract provided compensation to Dr. Terry Thompson for the expenses of attending conferences of national organizations for leaders in education, such as the National School Board Association, the expenses paid by the School Corporation would have been the financial responsibility of Dr. Terry Thompson. We requested Dr. Terry Thompson, former Superintendent of Schools, reimburse the School Corporation \$7,986.61 for expenses paid in attending the annual conferences of the National School Board Association. Dr. Terry Thompson repaid the School Corporation \$7,986.61 on March 5, 2012. (See Summary of Charges, page 17)

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 Indiana Public School Corporations, Chapter 9)

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)

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
AUDIT RESULTS AND COMMENTS  
(Continued)

*Questioned Cost - Transition to Retirement and Assistance to  
Successor as Superintendent Section 4(m); Severance Payment*

This Contract provision states: "At separation from service from the School District after January 15, 2010 . . . The Superintendent shall be paid a lump sum severance equal to his annual salary under Section 4(a) of this Contract the calendar year in which he has a separation of service . . ."

The lump sum severance equal to Dr. Terry Thompson's annual salary and paid on December 28, 2010, was \$628,323.48. Information was not presented for audit to indicate the School Corporation Attorney provided written guidance that the severance pay was in accordance with federal and state law, including Indiana Code 35-44-2-4, nor was a Home Rule resolution enacted. (See Summary of Questioned Costs, page 16)

Unless specifically authorized by statute, severance pay, or other payments to employees upon separation from employment, must be supported by the written opinion of the attorney for the governmental unit stating that the payments are in accordance with all federal laws and regulations and state laws, including IC 35-44-2-4, and a properly enacted Home Rule ordinance or resolution, as applicable. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

**MONTHLY ALLOWANCES AND LUMP SUM PAYMENTS – INTERNAL CONTROLS/BOARD OVERSIGHT**

Dr. Terry Thompson's Contract contained several provisions which entitled him to monthly allowances or lump sum payments to compensate him for different activities. Information did not exist which would have indicated that these monthly allowances and lump sum payments were reasonable compensation based on Dr. Terry Thompson's actual expenses and activities. The Contract language did not require Dr. Terry Thompson to provide details of his expenses. The lack of such documentation prevented the School Board from ensuring whether or not the Contract included unreasonable or excessive compensation. The School Corporation is responsible to have proper controls in place that would prevent unreasonable or excessive costs being paid by the School Corporation. The monthly allowances and lump sum payments paid are scheduled below:

Auto Allowance: Dr. Terry Thompson was paid a monthly auto allowance to "compensate him for his business use of his automobile" as stated in Contract Section 4(g). This Contract provision also states: "The Superintendent's automobile shall be owned, maintained and insured for business use by the Superintendent at his expense. The Board shall provide the Superintendent with a credit card to be used solely for the purchase of gasoline and oil for travel inside the State of Indiana."

Business and Professional Activities: Dr. Terry Thompson was paid an annual amount to "compensate him for expenses related to his membership in Indiana and national organizations for leaders in education, and his expenses related to attending conferences held by these organizations, including registration fees, travel, and food" as stated in Contract provision 4(j). This section specifically stated in part . . . "The Superintendent shall not be required to submit receipts in support of the payment of the sum to be paid."

Reimbursement Fund: Dr. Terry Thompson was paid a monthly amount to "compensate him for personal and professional development activities" as stated in Contract provision 4(k).

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 AUDIT RESULTS AND COMMENTS  
 (Continued)

Annual Health Examination: Dr. Terry Thompson was paid a yearly amount each school year to "compensate him for the cost of an annual executive physical examination" as stated in Contract provision 4(h).

Additional Responsibilities: Dr. Terry Thompson was paid a monthly amount "to compensate him for services in the management of Emergency Services Educational Corporation" as stated in Contract provision 4(l).

	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>Totals</u>
Auto Allowance	\$ 15,000.00	\$ 16,192.56	\$ 17,479.87	\$ 11,327.63	\$ 60,000.06
Fuel	4,399.67	4,679.09	3,669.91	3,925.76	16,674.43
Business and Professional Activities	33,529.92	38,367.28	43,902.53	43,945.65	159,745.38
Reimbursement Fund	12,000.00	12,954.00	13,983.84	9,085.20	48,023.04
Annual Health Examination	2,650.00	2,650.00	2,650.00	2,650.00	10,600.00
Additional Responsibilities	<u>12,000.00</u>	<u>12,954.00</u>	<u>13,983.84</u>	<u>9,085.20</u>	<u>48,023.04</u>
<b>Totals</b>	<u><u>\$ 79,579.59</u></u>	<u><u>\$ 87,796.93</u></u>	<u><u>\$ 95,669.99</u></u>	<u><u>\$ 80,019.44</u></u>	<u><u>\$ 343,065.95</u></u>

Additionally, the daily cost of Dr. Terry Thompson's Contract to the School Corporation, or per diem, included most of the items listed above in its calculation. As the amounts paid to Dr. Terry Thompson escalated each year, his per diem increased accordingly. The per diem, as calculated, was the sole basis for two amounts Dr. Terry Thompson was compensated for; additional days worked in excess of his required contract days and the payment of accrued sick leave.

- On February 2, 2010, Dr. Terry Thompson received a gross payment in the amount of \$855,784. This included longevity payments in the amount of \$11,447.50 and a payout amount of \$844,336.50 for 339.50 sick days at a per diem rate of \$2,487.00. Dr. Terry Thompson's contract allowed him to receive benefits which all other administrators were entitled to. The retirement severance section within the established management benefits allows for a payout upon retirement at a rate of \$57 per accrued sick day. Another portion of the management's benefits policy outlines that sick days can only be accumulated to a maximum of 235 sick days. However, the language in Dr. Terry Thompson's Contract, signed and approved by the School Board in 2007, has specific language which changed the rate of pay to 100% of his per diem and uncapped the amount of sick days that could be accrued.

Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (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.

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
AUDIT RESULTS AND COMMENTS  
(Continued)

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 Indiana Public School Corporations, Chapter 9)

**BLANKET COMMERCIAL CRIME COVERAGE**

The following is a schedule of blanket commercial crime coverage for employees of the School Corporation:

<u>Surety</u>	<u>Period of Coverage</u>	<u>Coverage Amount</u>
Indiana Insurance	06-01-08 to 06-01-09	\$ 1,000,000
Indiana Insurance	06-01-09 to 06-01-10	1,000,000
Indiana Insurance	06-01-10 to 06-01-11	1,000,000

**AUDIT COSTS**

Additional costs were incurred by the State of Indiana during the current audit due to the examination of the items listed herein.

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)

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
EXIT CONFERENCE

The contents of this report were discussed on February 23, 2012, via email to Wooden & McLaughlin, LLP, as counsel for Dr. Terry Thompson. The Official Response has been made a part of this report and may be found on pages 11 through 13.

The contents of this report were discussed on February 27, 2012, with Shirley Deckard, President of the School Board; Dr. Jeffrey Butts, Superintendent of Schools; and Dennis Tackitt, Treasurer/Chief Financial Officer. The Official Response has been made a part of this report and may be found on pages 14 and 15.



WOODEN & McLAUGHLIN<sup>LLP</sup>

Attorneys At Law

**Michael Rabinowitch**

*mrabinowitch@woodmclaw.com*

*Direct Dial 317.860.5372*

March 2, 2012

**VIA ELECTRONIC and  
ORIGINAL VIA HAND DELIVERY**

Todd E. Caldwell  
Auditor in Charge  
INDIANA STATE BOARD OF ACCOUNTS  
302 West Washington Street, Rm. E418  
Indianapolis, IN 46204-2765

Re: Response of Dr. Terry Thompson to Auditor's Comments Regarding MSD Wayne Township, Superintendent's Contract, June 1, 2007 - June 30, 2011

Dear Mr. Caldwell:

In accordance with your February 23, 2012, letter to Dr. Terry Thompson, this letter is Dr. Thompson's response to the Audit Results and Comments (the "ARC") regarding the Superintendent's contract dated July 1, 2007 through June 30, 2012 (the "Employment Agreement").

Transition to Retirement and Assistance to Successor as  
Superintendent - Section 4(m); Sick Leave Days Paid

For purposes of this response, Dr. Thompson does not contest the error identified in the ARC concerning the overpayment alleged to have been made by the School District for unused sick days. Dr. Thompson was unaware of the alleged overpayment until it was brought to his attention by the auditor. In response to the auditor's request that Dr. Thompson reimburse the School Corporation for the amount of the overpayment, Dr. Thompson is remitting herewith \$13,502.10.

Business and Professional Activities - Section 4(j)

For purposes of this response, Dr. Thompson will not contest the comments set forth in the ARC regarding business and professional activities and is remitting herewith the amount of the requested reimbursement. However, a reasonable interpretation of Section 4(j) is that the payments identified in the ARC as being improper – attendance at national school board association meetings in Orlando in 2008 and San Diego in 2009 – were not expenses included in



Todd E. Caldwell  
March 2, 2012  
Page 2

the additional salary set forth in Section 4(j) of the Employment Agreement and were proper reimbursements by the School District to Dr. Thompson. In fact, Dr. Thompson attended those meetings at the request of members of the School Board. Section 4(j) of the Employment Agreement provides:

**j. Business and Professional Activities**

In July of each school year, the Board shall pay the Superintendent the sum of thirty one thousand six hundred thirty two dollars (\$31,632.00) in additional salary, to compensate him for expenses related to his membership in Indiana and national organizations for leaders in education, and his expenses related to attending conferences held by these organizations including registration fees, travel, and food. The Superintendent shall not be required to submit receipts in support of the payment of the sum to be paid pursuant to this Sub-Paragraph, but the Board shall have the option to request an annual list of the memberships and activities supported by this Sub-Paragraph.

\* \* \*

Section 4(j) references only expenses related to “his membership in Indiana and national organizations...” (Emphasis added.) The national school board meetings that Dr. Thompson attended at the request of School Board members were in connection with organizations in which he was not a member.

Nonetheless, Dr. Thompson does not wish to belabor the issue. In response to the request for reimbursement, Dr. Thompson is hereby remitting payment in the amount of \$7,986.61. However, Dr. Thompson hereby reserves all rights to seek reimbursement from the District in the amount of such payment, as the challenged expenditures were made at the direction of, and with authorization from, the District.

The enclosed check from our firm’s client trust account in the amount of \$21,488.71 includes the reimbursements for sick leave days and business and professional activities as set forth herein.

If you have any questions or you require further information, please let me know.



WOODEN & McLAUGHLIN<sup>LLP</sup>

Attorneys At Law

Todd E. Caldwell  
March 2, 2012  
Page 3

Very truly yours,

Michael Rabinowitch

MR/dr

cc: Dr. Terry Thompson

494164-1 (12116-0001)

Circular 230 Notice: To ensure compliance with IRS requirements, we are now required to advise you that, unless specifically indicated otherwise, any tax advice contained in this communication, including any attachments, is not intended to be used, and cannot be used, for the purpose of avoiding tax-related penalties under the Internal Revenue Code, or promoting marketing or recommending to another party any tax-related matter addressed herein.

# The Metropolitan School District of Wayne Township

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1220 South High School Road  
Indianapolis, Indiana 46241



**Dennis J. Tackitt**  
Chief Financial Officer

## METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP NOTES TO AUDIT REPORT As Related to Superintendent's Contract (For the Period July 1, 2009 through June 30, 2011)

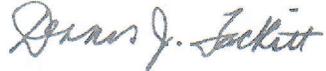
The Audit Report does not address the enforceability or validity of the various employment contracts between the Metropolitan School District of Wayne Township (the "District") and its former Superintendent, Dr. Terry J. Thompson ("Thompson"). In particular, the Audit Report did not investigate the negotiations and formation of the contracts and offers no opinion on the District's various claims against Thompson. On November 15, 2011, the District filed suit against Thompson alleging claims of civil action by crime victim, fraud and constructive fraud. The District seeks the return of over a million dollars improperly obtained by Thompson.

In addition, since filing suit against Thompson, the District has taken the following steps:

- I. The District's Board of Education (the "Board") no longer utilizes the services of its former legal counsel, the law firm Bose McKinney & Evans LLP.
- II. The Board no longer utilizes the services of the law firm Ice Miller LLP, the counsel that prepared Thompson's contracts during his tenure with the District. The Board previously employed Ice Miller as bond counsel and employee benefits plan consultants.
- III. The Board engaged independent legal counsel to conduct a special investigation to ascertain the facts, to analyze the law, and to advise the Board regarding Thompson's contracts.
- IV. Based on the confidential legal report, the Board hired litigation counsel to pursue action against Thompson.
- V. As noted above, the Board filed a lawsuit against Thompson to pursue recovery of severance pay and other compensation.
- VI. The District ceased all additional payments to Thompson based upon his fraudulent conduct and the application of the law.
- VII. The Board reached a settlement agreement with Bose McKinney & Evans for reimbursement of legal fees incurred during the Thompson matter.
- VIII. In hiring Dr. Jeffrey K. Butts, the District's new and current Superintendent, the Board conducted an open and transparent process in negotiating a simple, straightforward contract. Dr. Butts' contract was signed by every Board member, each of whom retained a personal copy. Dr. Butts' contract remains on file at the District Education Center, where it is available to the public upon request.

- IX. The Board adopted a "Whistleblower Protection" policy to provide the support and framework for employees to report to the Board possible violations of federal law or regulation, state law or rule, ordinances of a political subdivision, misuse of public resources, or violation of Board policy or administrative guidelines.

Respectfully submitted,



Dennis J. Tackitt  
Chief Financial Officer

**WE ARE WAYNE**

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
SUMMARY OF QUESTIONED COSTS

	<u>Total</u>
Dr. Terry Thompson, former Superintendent of Schools: Questioned Cost - Transition to Retirement and Assistance to Successor as Superintendent Section 4(m); Severance Payment, page 7	<u>\$ 628,328.48</u>

A questioned cost is a cost that is questioned by the Board of Accounts because of (a) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

This report was forwarded to the Office of the Indiana Attorney General and the local prosecuting attorney.

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
SUMMARY OF CHARGES

	Charges	Credits	Balance Due
Dr. Terry Thompson, former Superintendent of Schools: Transition to Retirement and Assistance to Successor as Superintendent Section 4(m); Sick Leave Days Paid, pages 5 and 6	\$ 13,502.10	\$	\$
Business and Professional Activities, page 6	7,986.61		
Payment received March 5, 2012, Receipt 006462		21,488.71	-
Totals	\$ 21,488.71	\$ 21,488.71	\$ -

This report was forwarded to the Office of the Indiana Attorney General and the local prosecuting attorney.