

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

AUDIT REPORT
OF

FOOD SERVICE DIRECTOR
LAFAYETTE SCHOOL CORPORATION
TIPPECANOE COUNTY, INDIANA

July 1, 2007 to June 30, 2009



FILED
03/08/2010

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SCHOOL OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Dr. Robert Foreman	01-01-07 to 12-31-10
Superintendent	Dr. Edward E. Eiler	01-01-07 to 12-31-10
President of the School Board	Dr. Robert Stwalley Greg Eller Rebecca D. Sprague	01-01-06 to 12-31-07 01-01-08 to 12-31-09 01-01-10 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LAFAYETTE SCHOOL CORPORATION

We have audited the records of the Food Service Director for the period from July 1, 2007 to June 30, 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 Audit Results and Comments. The financial transactions of this office are reflected in the report of Lafayette School Corporation from July 1, 2007 to June 30, 2009.

STATE BOARD OF ACCOUNTS

February 3, 2010

FOOD SERVICE DIRECTOR
LAFAYETTE SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS

EXPENSE REIMBURSEMENT ITEMIZATION

Records presented for audit included claims for reimbursement totaling \$471.15 for charges incurred for school related calls on an employee's personally owned cell phone. Review of those claims and attached documentation indicated the school had reimbursed the employee for calls, when in fact the employee had not incurred an additional expense for those calls. The employee reimbursed the School \$471.15 as noted on Lafayette School Corporation receipt number 64457 dated January 21, 2010. (See Summary, page 6)

All claims, invoices, receipts and accounts payable vouchers, including those presented to the governing body for approval in accordance with IC 5-11-10, should contain adequate detailed documentation. All claims, invoices, receipts, and accounts payable vouchers regarding reimbursement for meals and expenses for individuals must have specific detailed information of the names of all individuals for whom amounts are claimed, including the nature, name and purpose of the business meeting, to enable the governing body to authorize payment. Payments which do not have proper itemization showing the business nature of the claim may be the personal obligation of the responsible official, employee or other person for whom the claim is made. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

OFFICIALS BOND COVERAGE

The following information is based on the bond information which was presented for our examination:

<u>Description</u>	<u>Effective Dates</u>	<u>Coverage</u>	<u>Company/Insurer</u>
Public Official Position Schedule Bond	07-01-07 to 06-30-08	\$ 7,500	Western Surety
Public Official Position Schedule Bond	07-01-08 to 06-30-09	7,500	Western Surety

FOOD SERVICE DIRECTOR
LAFAYETTE SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on January 21, 2010, with Donna Scanlon, Food Service Director. The official concurred with our audit findings.

The contents of this report were discussed on February 3, 2010, with Dr. Edward E. Eiler, Superintendent of Schools; Robert L. Foreman, Treasurer; and Rebecca D. Sprague, President of the School Board. The officials concurred with our findings.

FOOD SERVICE DIRECTOR
LAFAYETTE SCHOOL CORPORATION
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Donna Scanlon, Food Service Director:			
Expense Reimbursement Itemization, page 4			
July 1, 2007 to June 30, 2008	\$ 174.60	\$	\$
July 1, 2008 to June 30, 2009	296.55		
Lafayette School Corporation Receipt No. 64457	<u> </u>	<u>471.15</u>	<u> </u> -
Totals	<u>\$ 471.15</u>	<u>\$ 471.15</u>	<u>\$ </u> -