

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

AUDIT REPORT
OF

STRINGTOWN ELEMENTARY SCHOOL
EXTRA-CURRICULAR ACCOUNT
EVANSVILLE-VANDEBURGH SCHOOL CORPORATION
VANDEBURGH COUNTY, INDIANA

July 1, 2009 to June 30, 2011



FILED

05/03/2012

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SCHOOL OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Principal	Martin Brown	07-01-09 to 06-30-12
Extra-Curricular Account Treasurer	Charla Fitzsimmons	07-01-09 to 06-30-12
Superintendent	Vincent M. Bertram David B. Smith	07-01-09 to 06-30-11 07-01-11 to 06-30-12
President of the School Board	Sally N. Becker Christopher A. Kiefer Bix Branson Michael Duckworth Sr.	01-01-09 to 12-31-09 01-01-10 to 12-31-10 01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE EVANSVILLE-VANDERBURGH
SCHOOL CORPORATION, VANDERBURGH COUNTY

We have audited the records of the Stringtown Elementary School Extra-Curricular Account (ECA) for the period from July 1, 2009 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 14, 2012

STRINGTOWN ELEMENTARY SCHOOL EXTRA-CURRICULAR ACCOUNT
EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS

BOOK FAIR RECEIPTS NOT DEPOSITED

Stringtown Elementary School hosted a book fair from October 26 to October 29, 2010. The invoice provided by Scholastic Book Company reported cash and check sales totaling \$4,346.41. The book fair proceeds were collected by Kathy Tapley, Media Aide. At the end of the book fair, the cash and checks were turned over to Charla Fitzsimmons, Extra-Curricular Account Treasurer. On December 7, 2010, a receipt was written and a deposit of \$1,773.06 was made to the ECA bank account. The difference of \$2,573.35 in book fair proceeds was unaccounted for and not deposited.

We are requesting Kathy Tapley, Media Aide and Charla Fitzsimmons, Extra-Curricular Account Treasurer, jointly and severally, reimburse the Stringtown Elementary School Extra-Curricular account \$2,573.35 for book fair proceeds that were not deposited. (See Summary of Charges, page 8)

Tickets, goods for sale, billings, and other collections are considered accountable items for which a corresponding deposit must be made in the bank accounts of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

FUNDRAISER RECEIPTS NOT DEPOSITED

Stringtown Elementary School held a fundraiser in November of 2010. On November 9, 2010, Martin Brown, Principal of Stringtown Elementary School, signed a deposit detail prepared by Paragon Promotion, Inc., acknowledging receipt of \$22,382 in cash and checks. On November 24, 2010, Charla Fitzsimmons, the Extra-Curricular Account Treasurer issued receipt 5125 for \$22,382. Receipt 5125 was later voided. On December 6, 2010, receipt 5174 was written for \$17,852 which was deposited into the Extra-Curricular bank account.

We are requesting reimbursement from Charla Fitzsimmons, Extra-Curricular Account Treasurer of \$4,530, the amount of cash and checks received and not deposited. (See Summary of Charges, page 8)

Tickets, goods for sale, billings, and other collections are considered accountable items for which a corresponding deposit must be made in the bank accounts of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

RECEIPTS NOT DEPOSITED TIMELY

Receipts were not deposited timely. Receipts were held for several days and in some instances weeks before deposit.

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

OFFICIAL BOND INFORMATION

Charla Fitzsimmons, Extra-Curricular Account Treasurer, is covered by an Ohio Casualty Insurance Company Public Employees Schedule Bond in the amount of \$10,000 for the period July 1, 2010 to June 30, 2011.

STRINGTOWN ELEMENTARY SCHOOL EXTRA-CURRICULAR ACCOUNT
EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on February 14, 2012, with Patrick Tuley, School Corporation Treasurer; Jean Stevens, Director of Finance; Michael Duckworth Sr., President of the School Board; Martin Brown, Principal; and Courtney Bohleber, Internal Auditor. The Official Response has been made a part of this report and may be found on pages 6 and 7.

The contents of this report were discussed on February 14, 2012, with Charla Fitzsimmons, Extra-Curricular Account Treasurer; and Kathy Tapley, Media Aide.



Office of Business Affairs
951 Walnut Street, Evansville, Indiana 47713
Phone (812) 435-8401 Fax (812) 435-8433
www.evscschools.com

March 13, 2012

State Board of Accounts
302 Washington Street, Room E418
Indianapolis, IN 46204-2765

Dear Sir:

Subject: Stringtown Elementary School Audit

The Evansville Vanderburgh School Corporation response regarding Stringtown Elementary School is addressed as follows:

When the discrepancies were brought to the attention of the central office, an internal investigation was conducted. A report has been filed with the Evansville Police Department. Included with this response is a statement from the building secretary and the media aide.

It should also be noted, a review of procedures has been conducted with the principal, secretary, and media aide to insure proper accounting procedures are followed in order to prevent such a situation from occurring again.

Sincerely yours,

A handwritten signature in black ink that reads "Patrick Tuley". The signature is written in a cursive style with a long, sweeping underline.

Patrick Tuley, MBOE
Chief Financial Officer/Chief Human Resource Officer

PT/rr
Enclosure

I acknowledge that I was at the meeting on February 14, 2012 to discuss the money missing from Stringtown Elementary School's fundraiser and book fair. However, I do not admit to taking any monies from these accounts nor feel responsible for repaying any of the missing funds.

Kathy Tapley

Charla Fitzgibbon

STRINGTOWN ELEMENTARY SCHOOL EXTRA CURRICULAR ACCOUNT
 EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Kathy Tapley, Media Aide; and Charla Fitzsimmons, Extra-Curricular Account Treasurer; jointly and severally: Book Fair Receipts Not Deposited, page 4	<u>\$ 2,573.35</u>	<u>\$ -</u>	<u>\$ 2,573.35</u>
Charla Fitzsimmons, Extra-Curricular Account Treasurer: Fundraiser Receipts Not Deposited, page 4	<u>4,530.00</u>	<u>-</u>	<u>4,530.00</u>
Totals	<u><u>\$ 7,103.35</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7,103.35</u></u>

AFFIDAVIT

STATE OF INDIANA)
Possey COUNTY)

I, Karla Giesler, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Stringtown Elementary School Extra-Curricular Account, Evansville-Vanderburgh School Corporation, Vanderburgh County, Indiana, for the period from July 1, 2009 to June 30, 2011, is true and correct to the best of my knowledge and belief.

Karla Giesler
Field Examiner

Subscribed and sworn to before me this 23 day of April, 2012.

Julie C. Mayo
Notary Public

My Commission Expires: 11-7-2016
County of Residence: Possey

