

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

AUDIT REPORT
OF

JACKSON CREEK MIDDLE SCHOOL FOOD SERVICE
MONROE COUNTY COMMUNITY
SCHOOL CORPORATION
MONROE COUNTY, INDIANA

July 1, 2010 to June 30, 2012



FILED
05/17/2013

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SCHOOL OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director of Business Operations	Timothy Thrasher	07-01-10 to 06-30-13
Deputy Director of Business Operations	Barbara Buckner	07-01-10 to 06-30-13
Food Service Director	Hattie Johnson	07-01-10 to 06-30-13
Superintendent of Schools	Dr. J.T. Coopman (Vacant) Dr. Timothy F. Hyland, Interim Dr. Judith DeMuth	07-01-10 to 12-31-10 01-01-11 to 01-05-11 01-06-11 to 06-30-11 07-01-11 to 06-30-13
President of the School Board	Jeannine Butler Jim Muehling Keith Klein	01-01-10 to 12-31-10 01-01-11 to 12-31-11 01-01-12 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE MONROE COUNTY COMMUNITY SCHOOL CORPORATION

We have audited the records of the Jackson Creek Middle School Food Service, Monroe County Community School Corporation, for the period from July 1, 2010 to June 30, 2012, 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 Financial Statement and Federal Single Audit Report of Monroe County Community School Corporation, for the period from July 1, 2010 to June 30, 2012.

STATE BOARD OF ACCOUNTS

February 18, 2013

JACKSON CREEK MIDDLE SCHOOL FOOD SERVICE
MONROE COUNTY COMMUNITY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS

MALFEASANCE

On July 21, 2011, it was brought to the attention of Barbara Buckner, Assistant Director of Business Operations, that daily collection reports were turned in to the central office for posting that did not have bank deposit receipts attached for Jackson Creek Middle School Food Service. Beth Ann Deckard was the food service employee responsible for making the deposits. Barbara Buckner compared the daily reports posted to the students' accounts to the deposits made for the daily collections for the school year 2010-2011. A total of 80 deposits were found that were less than the amount posted to the students' accounts. A review was made on the school year 2009-2010 and no shortages were found.

The total amount of the shortage for daily collections that were not deposited was \$8,117.65. The School Corporation terminated Beth Ann Deckard and filed a report with the local prosecuting attorney. The employee was covered under the School Corporation's insurance for employee dishonesty.

We are requesting reimbursement in the amount of \$8,117.65 from Beth Ann Deckard, Jackson Creek Middle School Food Service employee, for daily collections that were not deposited. (See Summary of Charges, page 6)

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)

Indiana Code 5-13-6-1(c) states in part: ". . . all local officers . . . who collect funds of their respective political subdivisions, shall deposit funds not later than the business day following the receipt of funds . . ."

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.

The deposit ticket or attached documentation must provide a detailed listing of the deposit, which includes at a minimum, check numbers and corresponding names of the payors. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

AUDIT COSTS - MISSING FUNDS

The State of Indiana incurred additional audit fees in the investigation of the missing funds totaling \$2,476.50. The State of Indiana is requesting reimbursement of audit fees incurred in the amount of \$2,476.50.

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)

JACKSON CREEK MIDDLE SCHOOL FOOD SERVICE
MONROE COUNTY COMMUNITY SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on March 5, 2013, with Beth Ann Deckard, former Jackson Creek Middle School Food Service employee, and on March 6, 2013, with Timothy Thrasher, Director of Business Operations; Barbara Buckner, Deputy Director of Business Operations; and Hattie Johnson, Food Service Director. The officials concurred with our audit findings.

JACKSON CREEK MIDDLE SCHOOL FOOD SERVICE
 MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Beth Ann Deckard, former Jackson Creek Middle School Food Service employee:			
Malfeasance, page 4	\$ 8,117.65	\$ -	\$ 8,117.65
Audit Costs - Missing Funds, page 4	<u>2,476.50</u>	<u>-</u>	<u>2,476.50</u>
Totals	<u>\$ 10,594.15</u>	<u>\$ -</u>	<u>\$ 10,594.15</u>

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

AFFIDAVIT

STATE OF INDIANA)
)
Brown COUNTY)

I, Karen Braun, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Jackson Creek Middle School Food Service, Monroe County Community School Corporation, Monroe County, Indiana, for the period from July 1, 2010 to June 30, 2012, is true and correct to the best of my knowledge and belief.

Karen Braun
Field Examiner

Subscribed and sworn to before me this 18th day of April, 2013

Michael D Murphy
Notary Public

My Commission Expires: 7/21/19

County of Residence: Brown

