

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

SPECIAL COMPLIANCE REPORT

OF

CLINTON CENTRAL SCHOOL CORPORATION

CLINTON COUNTY, INDIANA

July 1, 2014 to June 30, 2016



FILED
09/12/2017

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STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLINTON CENTRAL SCHOOL
CORPORATION, CLINTON COUNTY, INDIANA

This is a special compliance report for the Clinton Central School Corporation (School Corporation), for the period July 1, 2014 to June 30, 2016, and is in addition to any other report for the School Corporation as required under Indiana Code 5-11-1. All reports pertaining to the School Corporation may be found at www.in.gov/sboa/.

We performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts and were limited to records associated with payroll records regarding the compensation for a former teacher. The Audit Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Official Response to the Audit Result and Comment, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

July 5, 2017

CLINTON CENTRAL SCHOOL CORPORATION
AUDIT RESULT AND COMMENT

OVERPAYMENT OF COMPENSATION

Compensation payments were made to Pamela R. Roeder (Roeder), a former Teacher, which exceeded the amounts of her contracts for fiscal years 2015 and 2016 with the School Corporation (see table below).

	Compensation per Contract	Actual Compensation Paid	Overpayment
2014-2015	\$ 42,196.00	\$ 54,128.04	\$ 11,932.04
2015-2016	43,145.41	47,411.68	4,266.27
Totals	\$ 85,341.41	\$ 101,539.72	16,198.31
Less Repayments			(2,705.72)
Balance Due			\$ 13,492.59

The School Corporation has been unsuccessful in their attempts to contact the former teacher to collect the remaining balance owed once she left employment.

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 law. Compensation must be paid 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 1)

Units must collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

We requested Roeder to reimburse the School Corporation \$13,492.59 for overpayments of compensation that she received. (See Summary of Charges, page 5)

CLINTON CENTRAL SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on July 5, 2017, with Ralph L. Walker, Superintendent of Schools; April Boone, Treasurer; Jaclyn Sheets, former Treasurer; John Crum, President of the School Board; Roger Cline, School Board member; and Gina Crenshaw, School Board member.

The contents of this report were discussed on July 11, 2017, with Pamela R. Roeder, former Teacher.

CLINTON CENTRAL SCHOOL CORPORATION
SUMMARY OF CHARGES
(Due to Malfeasance, Misfeasance, or Nonfeasance)

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Pamela R. Roeder, former Teacher: Overpayment of Compensation, page 3	<u>\$ 16,198.31</u>	<u>\$ 2,705.72</u>	<u>\$ 13,492.59</u>

This report was forwarded to the Office of the Indiana Attorney General.

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AFFIDAVIT

STATE OF INDIANA)
Cass COUNTY)

We, Dennis Hines, Field Examiner, and Kristina Girton, Audit Manager, being duly sworn on our oaths, state that the foregoing report based on the official records of Clinton Central Schools, Clinton County, Indiana, for the period from July 1, 2014 to June 30, 2016, is true and correct to the best of our knowledge and belief.

Dennis Hines
Field Examiner

Kristina Girton
Audit Manager

Subscribed and sworn to before me this 12 day of August, 2017.

B. Pearson
Notary Public

My Commission Expires BRENA PEARSON
Cass County
County of Residence: Expiration 10-10-2022

