

ADMINISTRATOR ASSISTANCE

116 West 7th Street
Brookston, Indiana 47923

REVIEW OF EXTRA-CURRICULAR ACCOUNTS

of

CENTRAL NINE CAREER CENTER

Johnson County, Indiana

Fiscal Years

2013-14

2014-15

2015-16

Completed:
August, 2016

Consultants:
Steven D. Sonntag

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Report	3
Statement of Receipts, Disbursements, and Balances Central Nine Career Center	4
Results of Review and Discussion Items	5 - 6
Exit Conference	7

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Steve Hagen	July 2013 to November 2013
Co-Acting Executive Director	Nicole Otte	August 2013 to December 2013
Co-Acting Executive Director	Cindy Payton	August 2013 to December 2013
Executive Director	David Edds	December 2013 to June 30, 2016
Executive Director	Nicole Otte	July 1, 2016 to Present
Business Manager - Corporation Treasurer	Cindy Payton	July 1, 2013 to Present
Corporation ECA Treasurer	Matt Scott	July 1, 2013 to January 10, 2014
Corporation ECA Treasurer	Angel Davis	January 15, 2014 to June 13, 2014
Corporation ECA Treasurer	Mary Paprocki	July 24, 2014 to September 4, 2015
Corporation ECA Treasurer	Jenny Caviness	September 28, 2015 to Present

**Administrator Assistance
116 West 7th Street
Brookston, IN 47923
(765) 563-8210**

REPORT

**TO: THE OFFICIALS OF THE CENTRAL NINE CAREER CENTER,
JOHNSON COUNTY, INDIANA**

Administrator Assistance was engaged to review the extra-curricular accounts of the Central Nine Career Center for the 2013-14 and 2014-15 and 2015-16 fiscal years, excluding textbook rental and food services operations. The purpose of our review was to determine the reliability of the financial reporting of the extra-curricular accounts and to verify the schools' compliance with statutory requirements. While our review should not be construed to be an audit in compliance with generally accepted accounting standards for government, and while this report is not offered as an opinion under those standards, our review included procedures sufficient to satisfy our stated responsibilities.

The review included the Central Nine Career Center extra-curricular accounts for the periods of July 1, 2013 through June 30, 2014, July 1, 2014 through June 30, 2015 and July 1, 2015 through June 30, 2016.

Based upon the results of our review, the accompanying Statement of Receipts, Disbursements, and Balances of the extra-curricular accounts on page four presents fairly, in all material respects, the financial position and results of operations of the extra-curricular accounts included in the review as of the stated dates, and for the fiscal periods ended. In addition, the accompanying pages five through six include the results of our review and items noted for discussion for each area.

Steven D. Sonntag

Steven D. Sonntag
Reviewer

August 5, 2016

**CENTRAL NINE CAREER CENTER
EXTRA-CURRICULAR ACCOUNTS
RESULTS OF REVIEW AND DISCUSSION ITEMS
2013-14 and 2014-15 and 2015-16**

TIMELY DEPOSIT OF RECEIPTS

The information on the deposit slip pertaining to Receipt #6450 indicates that \$1,584.31 was received on December 12, 2013. However, the money was not deposited until December 26, 2013, fourteen days after the money was actually received. School personnel that turn in money and the receipt forms should deliver both to the Extra-Curricular Treasurer as soon as possible so as to minimize the funds being stolen or misplaced.

Funds received are to be receipted and deposited "without unreasonable delay". It was recommended that receipts be posted and deposited as soon as possible, at least within one to two days of collection. (State Board of Accounts Extra-Curricular Manual, page 1-2)

SUGGESTION ON RECEIPT NUMBERS

When making deposit entries, continue to list the applicable receipt numbers on the matching deposit slips. This will assist in tracking and comparing deposits to the appropriate receipts in the future. This practice is currently being completed as the receipt numbers show in the revenue ledger.

STATEMENT OF FUNDS – May 31, 2014

There was no Statement of Funds available for the month of May 2014. Once the bank statement is reconciled and adjustments made the Statement of Funds should be printed and made available.

**CENTRAL NINE CAREER CENTER
EXTRA-CURRICULAR ACCOUNTS
RESULTS OF REVIEW AND DISCUSSION ITEMS
2013-14 and 2014-15 and 2015-16
(Continued)**

LACK OF RECEIPT DOCUMENTATION

There was no supporting documentation for receipt number 472952, SA-8 Summary Collection Form dated November 24, 2014 in the amount of \$161.00 for Thanksgiving Pie Sales.

There was no supporting documentation for receipts #2667 and #2668 in the amount of \$5.00 each on April 6, 2015 and April 10, 2015 respectively. I could not locate where these receipts were turned in to the ECA Treasurer for necessary deposit.

TIMELY DEPOSIT OF RECEIPTS

The information on the receipts and the deposit slip pertaining to Work Order #3424 dated December 8, 2014 indicated that \$6.00 in cash and Work Order #3428 dated January 8, 2015 indicated that \$45.82 by check was not turned in for deposit until February 10, 2015. School personnel that turn in money and the receipt forms should deliver both to the Extra-Curricular Treasurer as soon as possible so as to minimize the funds being stolen or misplaced.

Funds received are to be receipted and deposited "without unreasonable delay". It was recommended that receipts be posted and deposited as soon as possible, at least within one to two days of collection. (State Board of Accounts Extra-Curricular Manual, page 1-2)

BANK STATEMENT NOT IN BALANCE

The bank statement was not in balance during certain months with the general ledger (Komputrol book balance) during the 2014 – 15 school years. The bank statements are now in balance and appropriate adjustments have been completed.

CENTRAL NINE CAREER CENTER EXTRA-CURRICULAR ACCOUNTS EXIT CONFERENCE

The contents of this report were discussed with Nicole Otte, Executive Director and Cindy Payton, Business Manager - Corporation Treasurer on Friday, August 5, 2016.

School corporations must file an ECA Risk Report of their fund balances, receipts and expenditures for their extra-curricular accounts each fiscal year. This is used by SBOA to develop criteria to exam the extra-curricular accounts. Public Law 181-2015 required the State Board of Accounts to develop risk based criteria for ECA accounts. As such, State Board of Accounts required the completion and submission of the ECA Risk Report through the DLGF Gateway system for the fiscal year ending June 30, 2015.