



Office of Missouri State Auditor  
**Nicole Galloway, CPA**

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**Fox C-6 School District**

Report No. 2016-031

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**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Fox C-6 School District

Background	The Fox C-6 School District was selected for an audit in part due to a written audit request by the Fox C-6 Board of Education (Board), in addition to phone calls received outlining concerns, and news articles detailing questionable practices by former Superintendent Dr. Dianne Critchlow.
Superintendent and Administrator Salaries	For the 2012-2013 and 2013-2014 school years, the Board did not approve the salary schedules that pertained to the superintendent position and were used to calculate and support the amount of compensation paid to Dr. Critchlow. The amount paid to Dr. Critchlow for the 2012-2013 school year exceeded the contract amount. Dr. Critchlow was issued 4 contracts for the 2013-2014 school year, with only the first being discussed and approved by the Board; however, her compensation agreed to subsequent contracts. Salary schedules were not always followed and changes to base amounts were not always approved, resulting in unsupported additional compensation to administrators. The district had no documentation to explain reasons for applying some mid-year salary increases retroactively to the beginning of the school year. The Board did not approve the internal promotion of a teacher to principal of the Bridges Program (later retitled to Director of At-Risk Services), and the district could not provide documentation for using a different pay schedule than was historically used for this program's administrator, resulting in substantially higher compensation. This individual was also compensated based on having a specialist degree before obtaining that degree. Another former administrator received promotions and position changes that were not approved by the Board. He also received longevity pay without the required length of administrator service and incorrectly received back pay.
Credit Card Purchases and Reimbursements	We reviewed the district's credit card purchases for the 2011-2012, 2012-2013, and 2013-2014 school years. For the 3 credit cards assigned to Dr. Critchlow and her administrative assistant, the audit identified concerns with 36 percent (\$96,743 of \$268,935) of expenditures reviewed. We also reviewed the July 2013 credit cards usage for 3 assistant superintendents and identified concerns with 77 percent (\$3,394 of \$4,383) of the expenditures reviewed. Most of the credit card purchases with problems were in violation of the district's credit card policy. District personnel did not perform adequate reviews of Dr. Critchlow's monthly credit card statements and supporting documents. Dr. Critchlow frequently used the Professional Development Committee (PDC) budget line items to expense credit card purchases including meals, travel, and equipment totaling approximately \$20,000. District personnel used credit cards to purchase items that exceeded district policy, and numerous purchases did not seem reasonable and/or to provide a benefit to the school district. The district was unable to provide supporting documentation for several gift and gift card purchases. We identified numerous purchases totaling \$8,877, without adequate supporting documentation, and in some cases no documentation beyond the credit card statement. In addition, questionable and improper reimbursements to the Superintendent and her husband totaled \$4,214. The Superintendent approved all her husband's reimbursements, which is inappropriate due to their relationship.

District Financing	The district did not obtain independent financial advice for all general obligation (GO) bond sales, and sold GO bonds using a negotiated sale rather than a competitive bid process. In addition, the Board did not competitively select an underwriter for any of the bonds or lease participation certificates issued. The district did not seek reimbursement of underwriter and bond issuance costs, totaling approximately \$113,000, eligible for reimbursement from a state program. The district may incur approximately \$5.6 million additional interest costs due to selling bonds at a premium.
Scholarships	The school district did not have policies or procedures regarding scholarship handling and record-keeping requirements. In addition, procedures and records pertaining to some scholarships were not adequate. We identified problems with the scholarships administered by the Superintendent's office.
Accounting Controls and Procedures	The district does not have a listing of approved petty cash funds, the funds are not maintained on an imprest basis, and there is no review or approval by district personnel of petty cash expenses. We noted similar problems with the district's change funds. Accounting controls for athletic event fees and concession sales need improvement. Receipting and depositing procedures over collections are not sufficient, transmittal procedures do not provide accountability, and the district has not adequately segregated receiving, recording, and depositing duties. Electronic facsimile signatures are not adequately safeguarded to prevent misuse and are not used in compliance with district policy.
District Policies and Procedures	The Board did not adequately monitor for conflicts of interest or self-dealings pertaining to former Superintendent Critchlow and her family members. The district does not have adequate procedures in place for monitoring cafeteria accounts collection activity and does not have policies or procedures to resolve balances remaining on accounts of students that have graduated or left the district. The district employs student workers, but does not have a formal policy that establishes rates of pay. Some student workers, including Dr. Critchlow's sons, were paid at rates higher than those informally set by the district, and numerous student worker timesheets were incomplete and had no supervisor approval. The district does not always maintain students' signed Internet, email and computer use agreement forms and some schools are not using the most current form. The district does not adequately approve any deviations from the approved fee schedule for renting district facilities. Dr. Critchlow's contract provided her with a district-owned vehicle to be used in carrying out her duties as Superintendent. However, there was no log or other accounting of the use of this vehicle, and the district did not report any value of the usage of this vehicle as compensation.
Disbursements and Contracts	The district does not always follow its bidding policy when obtaining goods or services. The district has not established policies for the selection of vendors providing professional services.
Attendance	The district's attendance system does not limit the time period during which changes can be made and there is no review by district officials to ensure changes made to current school year attendance records are appropriate.

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Capital Assets and Fuel Usage	Records and policies to account for district property are not adequate. District policies document procedures for property located at the school buildings; however, other district buildings and departments, facilities, vehicles, and equipment are excluded. As a result, some district assets are not accounted for and capital asset records are not complete. Also, the district does not reconcile fuel logs to fuel billings.
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Audit	The district does not have an internal audit function. In addition, the Board has not requested proposals for services for the district's annual independent financial audit and continues to rehire the former employer of the district's Director of Accounting.
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In the areas audited, the overall performance of this entity was **Poor**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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# Fox C-6 School District

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## **NICOLE GALLOWAY, CPA**

### **Missouri State Auditor**

To the Board of Education  
Fox C-6 School District

The State Auditor conducted an audit of the Fox C-6 School District under the authority granted in Section 29.205, RSMo. We have audited certain operations of the district in fulfillment of our duties. The district engaged Daniel Jones and Associates, Certified Public Accountants (CPAs), to audit the district's financial statements for the year ended June 30, 2014. To minimize duplication of effort, we reviewed the report and substantiating working papers of the CPA firm. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2014. The objectives of our audit were to:

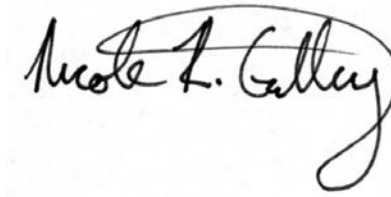
1. Evaluate the district's internal controls over significant management and financial functions.
2. Evaluate the district's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the district, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the district's management and was not subjected to the procedures applied in our audit of the district.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the district.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping 'y' at the end.

Nicole R. Galloway, CPA  
State Auditor

The following auditors participated in the preparation of this report:

Deputy State Auditor:	Keriann Wright, MBA, CPA
Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Chris Vetter, CPA
In-Charge Auditor:	Steven Re', CPA
Audit Staff:	Tessa Rusatsi, CPA Margie Freeman, CPA

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# Fox C-6 School District

## Management Advisory Report

### Introduction

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#### **Background**

The State Auditor's Office (SAO), in conjunction with a written audit request by the Fox C-6 Board of Education (Board), selected the Fox C-6 School District for an audit under Section 29.205, RSMo. The district was selected in part due to phone calls received outlining concerns about the district and news articles detailing questionable practices by the district under former Superintendent Dr. Dianne Critchlow.

Among our many findings in this report, several pertain to Dr. Critchlow, including her contract and credit card usage (see MAR finding numbers 1 and 2), and awarding of scholarships (see MAR finding number 4). Although Dr. Critchlow is no longer with the district, she is referred to by name or as Superintendent throughout this report.

The following events are significant to our review of the school district.

In June 2014, the Board suspended 4 administrators with pay - Superintendent Dr. Critchlow, Director of At-Risk Services Jamie Critchlow, Assistant Superintendent of Elementary Education Dan Baker, and Federal Programs Coordinator Angela Burns Baker - while the district investigated allegations of libel for comments posted on a website. Jamie Critchlow terminated his employment with the district in June 2014, while Dan Baker and Angela Burns Baker are still employed by the district.

In July 2014, the school district and Dr. Critchlow entered into a settlement and release agreement, allowing her to remain on paid leave until her retirement on October 31, 2014. In Superintendent Dr. Critchlow's absence, the Board appointed Tim Crutchley as Interim Superintendent. He served as Interim Superintendent until Dr. James Wipke became Superintendent on July 1, 2015.

During audit fieldwork, the SAO was notified by Dr. Critchlow's attorney that the former Superintendent was agreeable to meeting with SAO auditors to answer questions pertaining to the audit of the district. Various information and documents were provided to Dr. Critchlow's attorney to facilitate a meeting. The purpose of the meeting was to discuss questions regarding various transactions and decisions for which Dr. Critchlow was responsible, obtain any additional documents or explanations not available from the district, and ensure the accuracy of our understanding. A meeting date was set, but postponed at the request of Dr. Critchlow's attorney. SAO efforts to set a subsequent meeting date failed and Dr. Critchlow's attorney indicated there would be no in person meeting.

Also during audit fieldwork, the SAO made efforts to contact the former Assistant Superintendent of Business and Financial Services (equivalent to current Chief Financial Officer position), Mark McCutchen, to discuss various contract and payroll issues. He left the district at the end of the





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2013-2014 school year. Obtaining input from Mr. McCutchen was important due to the many significant contract and payroll issues addressed in the audit findings and that occurred during his time as a district administrator. However, he declined to discuss our questions or meet with our auditors.

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# Fox C-6 School District Management Advisory Report State Auditor's Findings

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## **1. Superintendent and Administrator Salaries**

We noted numerous problems with the controls, procedures and approval of Superintendent Dr. Critchlow's and other administrators' contracts. Problems included salary schedules not being approved by the Board and a lack of documentation to support changes in salaries.

### **1.1 Superintendent contracts and compensation**

We reviewed Dr. Critchlow's contracts and compensation for the 2011-2012 through 2013-2014 school years. We noted concerns with compensation not agreeing to contract amounts; unapproved pay schedules; and the existence of multiple contracts for the 2013-2014 school year, with only one being both formally approved by the Board and retained with Board approved documents.

For the 2012-2013 and 2013-2014 school years, the Board did not approve the salary schedules that pertained to the superintendent position and were used to calculate and support the amount of compensation paid to Dr. Critchlow. We also noted other concerns with contracts and compensation for these 2 school years.

The Board approved Dr. Critchlow's 2012-2013 contract for \$234,368; however, she was paid \$12,456 more than the contract. No documentation or evidence of Board approval was maintained by the district to support the additional pay. Also, the amount paid did not match the formula set forth in her contract.

Dr. Critchlow was issued 4 contracts for the 2013-2014 school year. During our review of Board minutes, we could not find documentation of the 3 contracts following the initial contract being discussed and approved by the Board. Following is a discussion of the various contracts and Dr. Critchlow's compensation:

- The initial contract was approved by the Board during the January 15, 2013, closed meeting and provided for a \$253,694 salary plus a \$5,000 annuity contribution. This contract was on file with the Board Secretary.
- A second contract also with a January 15, 2013, issue date provided for a \$256,131 salary plus a \$5,000 annuity contribution. This contract was signed and dated October 15, 2013, which does not match the issue date.
- The third contract issued on January 21, 2014, provided for a \$260,598 salary plus a \$6,000 annuity contribution. This represents a \$7,904 increase in compensation from the initial contract. Dr. Critchlow manually signed this contract on January 29, 2014, but it contained electronic signatures for the board president and secretary of the board. Starting in the 2013-2014 school year, electronic signatures can be



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added automatically when a new contract is printed (see MAR finding number 5.5 for more details). The compensation terms in the fourth contract were the same as the third contract, but there were new signatures and Dr. Critchlow signed the contract on February 4, 2014, a date different from the third contract document. The third and fourth contract documents appear to be pro forma contract forms and the location where the person's title/position is to be inserted was not completed for either, with one still indicating "Position" and the other one indicating "First."

The district's net pay history report shows Dr. Critchlow was paid based on the second contract salary amount (\$256,131) for the first 11 pay periods. Starting with the 12th pay period and through the remainder of the school year, she was paid an amount based on the third and fourth contract salary amount (\$260,598), plus an amount needed to retroactively apply the salary increase to the entire school year. Thus, she was paid the full \$260,598 although the contracts supporting this amount were not signed until January and February 2014. Other than the contract documents, the district did not have documentation or evidence of Board approval to support the salary increase to \$260,598 or for applying the mid-year increase retroactively to the full school year. Also, the salary provided for in the third and fourth contracts was used for Dr. Critchlow's settlement agreement with the district.

Comparison to other districts Given the substantial salary paid to Dr. Critchlow, it was imperative for the district to exercise great care when making decisions regarding her compensation and to properly approve and document her employment contracts and any subsequent changes. A comparison to other school districts in Missouri with enrollment exceeding 10,000 students illustrates her salary and rank among these schools. The following table presents information obtained from the Department of Elementary and Secondary Education (DESE) for the 2013-2014 school year (rank and pay per each enrolled student added by the SAO).



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School District	Rank of Enrollment	Enrollment	Rank of Contract Amount	Contract Amount <sup>1</sup>	Rank of Pay Per Each Enrolled Student	Pay Per Each Enrolled Student
St. Louis City	1	27,017	9	\$ 225,004	19	\$ 8.33
Springfield	2	25,587	20	160,926	20	6.29
Rockwood	3	21,879	Tie-3	250,000	15	11.43
Francis Howell	4	19,971	14	203,049	17	10.17
North Kansas City 74	5	19,726	Tie-6	242,655	13	12.30
Ft. Zumwalt R-II	6	18,654	18	179,080	18	9.60
Hazelwood	7	18,401	Tie-6	242,655	12	12.54
Columbia	8	17,872	15	198,992	16	11.13
Lee's Summit R-VII	9	17,844	1	282,831	8	15.85
Parkway C-2	10	17,466	8	232,000	11	13.28
Kansas City 33	11	15,214	Tie-3	250,000	7	16.23
Independence	12	14,847	12	206,000	10	13.87
Wentzville	13	14,547	19	170,000	14	11.69
Blue Springs	14	14,383	Tie-3	250,000	4	17.38
St. Joseph	15	11,879	11	206,280	5	17.37
Liberty 53	16	11,822	17	180,000	9	15.23
<b>Fox C-6</b>	<b>17</b>	<b>11,681</b>	<b>2</b>	<b>260,598</b>	<b>1</b>	<b>22.31</b>
Ferguson Florissant	18	11,591	10	224,844	3	18.70
Mehlville R-IX	19	11,059	16	190,592	6	17.23
Park Hill	20	10,631	13	203,725	2	19.16

Source: Department of Elementary and Secondary Education (DESE)

<sup>1</sup> DESE reports amounts obtained from the various school districts, which may or may not include amounts paid over the base amount of contracts, such as annuity contributions and car allowances.

To ensure district funds are spent wisely, the Board should periodically evaluate the compensation paid to the superintendent, and ensure the amount paid is based on properly approved pay schedules and is consistent with a Board approved contract.

## 1.2 Administrator salaries

The Fox C-6 School District's use of its salary schedules system resulted in a confusing and inconsistently applied system of compensation. In addition, the district has not consistently followed the approved salary schedule for administrators.

Annually, the Chief Financial Officer (CFO) compiles salary schedules for administrators and provides the schedules to the Board for approval in the spring prior to the upcoming school year. The Human Resources (HR) Department then creates employment contracts based on the approved salary schedules. The payroll department enters the salary amounts into the payroll system from information compiled by the CFO. Salary expenditures totaled approximately \$78 million for the 2013-2014 school year.



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Employee contracted salaries are based on the employee's placement on the applicable salary schedule. Employee placement and advancement on district salary schedules is generally through step increases for service years, but may also include increases due to educational degrees or certification levels achieved.

Our review began with 11 administrators' personnel files and related payroll expenditures for the 2012-2013 and 2013-2014 school years. After identifying concerns we expanded the review to include overall administrators salaries.

### Salary schedules

Salary schedules were not always followed and changes to base amounts for the administrator salary schedules were not always approved.

- On June 26, 2012, the Board approved a new administrator salary schedule for the 2012-2013 school year, which used a base amount and job position and years of experience to calculate each position's salary. However, our review determined administrator longevity compensation was also added to salaries for the 2012-2013 school year although the new schedule no longer allowed for this compensation as did the administrator salary schedule approved by the Board in May 2009 and in effect for school years 2009-2010 through 2011-2012. The Assistant Superintendent of Human Resources stated it was assumed that administrator longevity was included in the schedule. The additional administrator longevity paid per administrator ranged from \$914 to \$3,724. The total additional compensation for the 47 administrators for the 2012-2013 school year ranged from \$42,958 to \$175,028.
- In January 2013, the former Assistant Superintendent of Business and Financial Services increased the administrator salary base from \$136,060 to \$137,400 for the 2012-2013 school year in an email message to the payroll department with no other approvals evident. The base increase represented teacher longevity, which administrators were not eligible for in prior years according to prior salary schedules. As a result, total administrator salaries were increased by approximately \$58,000 for the 2012-2013 school year. The mid-year base increase was not approved by the Board and new contracts for administrators could not be located reflecting the mid-year change to salaries. Even though the salary increases occurred mid-year, the salary changes were applied retroactively to the beginning of the school year.
- For the 2013-2014 school year, the administrator salary base was increased from \$137,400 to \$138,750. Administrator salaries also included additional compensation for administrator longevity. There was no documentation to support the increase to the base from the previously approved amount of \$136,060 or the administrator longevity



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paid. As a result, administrators received additional compensation from the base increase for teacher longevity ranging from \$1,453 to \$4,788. Administrators also received additional compensation for administrator longevity from \$914 to \$3,724. None of the increases were approved by the Board. The total additional compensation for the district's 49 administrators ranged from \$115,983 to \$417,088 resulting from the base increase and administrator longevity for the 2013-2014 school year.

- In December 2013, administrators were transferred to a new salary schedule after the Board voted on February 19, 2013, to approve administrator contracts annually instead of every 2 to 3 years. However, there was no documentation showing how the new schedule was phased in. In addition, no cost study was conducted and presented to the Board to document the added cost of implementing the new administrator schedules to the district. Even though the salary increases occurred mid-year, the salary changes were applied retroactively to the beginning of the school year. Prior to implementing the new salary schedule, administrators were granted an additional year of service credit resulting in additional compensation when determining the salary to be paid. The combination of the additional year of service credit and administrator longevity resulted in the administrators receiving a 2-step increase from the pay step on which the administrators should have been placed. This change resulted in a pay increase ranging from \$2,000 to \$6,000 for each administrator. The total additional compensation for the 49 administrators in 2013-2014 ranged from \$98,000 to \$294,000.

The cumulative additional compensation for the issues noted during the 2013-2014 school year ranged from \$213,983 to \$711,088.

Salary schedules clearly defining all compensation to be paid should be approved by the Board to ensure salaries are calculated consistently.

### 1.3 Employee placement

The district's placement or advancement of some administrators on applicable district salary schedules is not always adequately documented or approved by the Board. These administrators also received the additional compensation discussed in section 1.2.

The following are examples of concerns noted in our review of administrator contracts and salary schedules:

- The former Bridges Alternative School Assistant Principal was paid \$82,922 for the 2013-2014 school year and \$66,750 for the 2012-2013 school year. He did not have a documented specialist degree; however, his salary was calculated using the district's salary schedule requiring a specialist degree. This employee was given the specialist degree pay for



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the 2013-2014 school year as instructed by the Superintendent in an email message to the payroll supervisor. The employee's personnel file did not contain documentation to support he had obtained the 30 graduate credit hours required to obtain a specialist degree and the district could not provide any additional support. The placement provided the Bridges Assistant Principal an additional \$687 compensation for the 2013-2014 school year. In addition, as part of his total pay in 2012-2013, he received a \$10,000 unapproved stipend to assume the duties of Bridges Assistant Principal along with his teaching duties for the 2012-2013 school year. In December 2013, he was officially promoted to Bridges Assistant Principal. The district had no documentation to support the stipend.

- A Fox High School Assistant Principal was paid \$116,859 for the 2013-2014 school year. He had 24 documented graduate credit hours, but was paid a salary according to the district's salary schedule with a specialist degree requiring 30 graduate credit hours. The employee's personnel file did not contain documentation indicating the required number of graduate credit hours had been completed for the specialist degree and the district could not provide any additional support. The placement provided the Fox High School Assistant Principal an additional \$687 compensation for the 2013-2014 school year.
- Another Fox High School Assistant Principal was paid \$126,425 for the 2013-2014 school year. He had no documented graduate hours, but received a salary according to the district's salary schedule requiring a specialist degree plus 15 credit hours for the 2013-2014 school year as instructed by the Superintendent to the payroll supervisor in a December 2013 email message. The employee's personnel file did not contain documentation to support that he had obtained the 30 graduate credit hours required for a specialist degree or the additional 15 credits to place him in the specialist plus 15 credit hours column on the salary schedule and the district could not provide any additional support. The placement provided the Fox High School Assistant Principal an additional \$4,407 compensation for the 2013-2014 school year. Even though the salary increase was completed mid-year, the salary changes were applied retroactively to the beginning of the school year.

There was no indication in Board meeting minutes or personnel files that the Board reviewed and approved any of these placements. Formal written employment contracts and contract amendments that clearly define all contractual terms are necessary to ensure all parties are aware of their duties and responsibilities, and to prevent misunderstandings. The district corrected the compensation for these 3 individuals effective July 1, 2014.



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Management Advisory Report - State Auditor's Findings

Retroactive salary increases

Sections 1.1, 1.2, and 1.3 discuss retroactive salary increases. The district had no documentation to explain reasons for applying mid-year salary increases retroactively to the beginning of the school year or to show additional work was performed. The additional compensation for services previously rendered may represent a violation of Article III, Section 39, of the Missouri Constitution, which states the general assembly may not authorize any county or municipal authority to grant any extra compensation, fee, or allowance to a public officer, agent, servant, or contractor after the service has been rendered or a contract has been entered into and performed in whole or in part. The district no longer allows employees to receive mid-year salary increases or applies salary increases retroactively.

1.4 Bridges program

The Bridges Alternative School (Bridges) program is administered by the Director of At-Risk Services and an assistant principal and has approximately 30 to 50 students. This program was developed to assist students in maintaining and improving their academic progress and other life skills. Prior to the 2012-2013 school year the program had been administered by one person.

Internal promotion

The Board did not approve the internal promotion of a teacher, Jamie Critchlow, to principal of the Bridges program during the 2009-2010 school year or the creation of the assistant principal position during the 2013-2014 school year, and a cost-benefit analysis was not completed to evaluate the cost of the new position. The principal position was retitled to Director of At-Risk Services for the 2010-2011 school year.

Pay schedule

The district does not have documentation explaining why a different pay schedule was used for the Director of At-Risk Services starting in 2011. Historically, the Elementary/Middle School assistant principal salary schedule had been used in setting the salary of the Bridges program principal. However, the Elementary/Middle School principal salary schedule was used for the 2011-2012 school year through the 2013-2014 school year. As a result, the director earned an additional \$79,716 in total during those 3 school years.

The Director of At-Risk Services was also paid \$20 per hour totaling \$4,300 to be a weight room supervisor during the 2011-2012 school year. District Regulation 4515.3 does not include weight room supervisor on the list of extra duty hourly pay. In addition, the director did not obtain a specialist degree until May 2014; however, his salary for the 2013-2014 school year was determined based on him having a specialist plus 30 credit hours degree. The director received an additional \$4,735 under the specialist degree classification for the 2013-2014 school year.





Fox C-6 School District  
Management Advisory Report - State Auditor's Findings

A cost-benefit analysis should be performed to evaluate the cost to the district when a new position is created and approved by the Board. In addition, the Board should ensure the district maintains adequate documentation supporting any decisions that deviate from the district's salary schedules, and the Board should approve such decisions.

## 1.5 Former Assistant Superintendent

During the 2009-2010 school year, the CFO at the time, took a leave of absence and the then-Bridges Principal, Mark McCutchen, took over as the temporary CFO. Upon the CFO's return to work in November 2009, the temporary CFO was moved to a newly created position of Assistant Superintendent for Data Management, for which the district could provide no formal job description. This position ceased to exist after Mr. McCutchen became the Assistant Superintendent of Business and Financial Services during the 2013-2014 school year. These promotions and position changes were not approved by the Board. We noted various concerns with Mr. McCutchen's compensation as discussed in the following paragraphs.

### Administrator longevity pay

Prior to removing administrator longevity from the salary schedules effective for the 2012-2013 school year, administrators were required to have worked 8 years in an administrator position to qualify for the additional compensation. Even though the Assistant Superintendent of Business and Financial Services had worked as an administrator for only 7 years by the end of the 2013-2014 school year, he received \$8,989 in salary based on administrator longevity for the 2009-2010 through 2013-2014 school years.

### Back pay

In May 2014, certain district officials determined the Assistant Superintendent of Business and Financial Services' annual compensation had been incorrectly calculated at the time of his promotion on July 1, 2011, because he was placed on step 1 instead of step 3 when moved to the Assistant Superintendent column on the salary schedule. Back pay totaling \$18,193 for the period July 1, 2011, to June 30, 2014, was paid out in June 2014. Our review of contracts, salary schedules, and payroll records determined that he had been correctly placed on step 1 as of July 1, 2011.

The Board should ensure the district maintains adequate documentation supporting any decisions that deviate from the district's salary schedules, and the Board should approve promotion and position changes.

## Recommendations

The Board of Education:

- 1.1 Ensure the Superintendent's pay agrees to established contracts and pay schedule. In addition, the Board should document its review and approval of all contract changes.



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- 1.2 Ensure pay schedules are complete and accurate, and all contracts contain the type and amount of compensation to be paid and are approved by the Board to ensure transparency.
- 1.3 Discontinue the practice of combining compensation features from prior pay schedules or modifying existing pay schedules without Board approval.
- 1.4 Perform a cost-benefit analysis and ensure there is Board approval and adequate documentation to support new positions.
- 1.5 Ensure adequate documentation is maintained for any decisions that deviate from established pay schedules. The Board should also ensure that contract adjustments for prior years are warranted, justified and properly approved.

## Auditee's Response

- 1.1 *The Fox C-6 Board of Education and District Administration agree with this recommendation. Implementation of new procedures to accurately determine the rate of compensation for the Superintendent and properly adopt a Superintendent contract were in place by December 2014. These new procedures comply with the recommendation.*

*The audit findings are critical of the \$260,598 salary paid to Dianne Critchlow and other administrators during 2013-2014, including that Critchlow's salary was substantial when compared to Superintendents of other districts and was not properly documented. By comparison, the 2015-2016 salary for Dr. Jim Wipke of \$175,000 is competitive for a district the size and complexity of Fox C-6 Schools and is properly documented.*

*The District believes that most of the irregularities regarding former Superintendent Dianne Critchlow's contracts identified by the audit findings resulted primarily from acts of Dianne Critchlow and acts or omissions of persons holding the post of Chief Financial Officer, namely James Berblinger, or his successor Mark McCutchen. Fox C-6 Board of Education expects staff to properly implement all Board decisions. The Board of Education disapproves both the acts or omissions that (1) increased Critchlow's compensation without Board action and (2) compensated Dianne Critchlow greater than provided within her approved contracts. Critchlow, Berblinger and McCutchen are no longer employed by Fox C-6 Schools.*

*The Board of Education intends to consider the following actions: (1) seek recovery of the unauthorized compensation paid to Dianne Critchlow, (2) notify the Public School Retirement System (PSRS)*



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*about the unauthorized compensation to determine whether correction or forfeiture of pension benefits being paid to Dianne Critchlow is warranted, and (3) submit the record of unauthorized compensation to the Jefferson County Prosecuting Attorney's Office to determine whether prosecution is warranted.*

*The District is committed to maintaining full compliance with the recommendation.*

- 1.2 *The Fox C-6 Board of Education and District Administration agree with this recommendation. The District has completed implementation of procedures that comply with the recommendation. Specifically, all pay schedules are accurately prepared, Board approved, and carefully installed into the payroll and human resources systems to eliminate any discrepancies.*

*The audit found that the salary schedules were not followed and Board approval of salary increases was not obtained with respect to certain administrators. Again, as suggested in the audit, the District believes that this primarily resulted from the acts or omissions of former administrators Dianne Critchlow and Mark McCutchen, which, in turn, resulted in improper salary expenditures and waste of District money.*

*The District is committed to maintaining full compliance with the recommendation. Likewise, the District is committed to full disclosure of all compensation paid to employees. This commitment to transparency is exhibited by the use of BoardDocs, the online e-Governance solution that provides easy access for citizens to monitor Board of Education agenda, along with a library of District policies and important reports. Fox C-6 began using BoardDocs in April 2015.*

- 1.3 *The Fox C-6 Board of Education and District Administration agree with the recommendation. The District has completed implementation of procedures that comply with the recommendation. Specifically, all pay schedules are accurately prepared, Board approved, and carefully installed into the payroll and human resources systems to eliminate any discrepancies.*

*The audit found that the salary schedules were not followed and Board approval of salary increases was not obtained with respect to certain administrators. As suggested in the audit findings, the District believes that this primarily resulted from the acts or omissions of former administrators Dianne Critchlow and Mark McCutchen, which, in turn, resulted in waste of District money.*



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*The District is committed to maintaining full compliance with the recommendation.*

- 1.4 *Under Superintendent Dr. Jim Wipke's leadership, and in collaboration with Dr. Kelly Bracht, Assistant Superintendent for Human Resources, the District has fully implemented rigorous hiring procedures that seek to identify applicants that are both highly qualified for the open position and a good fit for the team the successful applicant will join. These new hiring procedures went into effect during spring 2015. All job opportunities are openly and widely advertised across multiple media for the purpose of attracting sufficiently large enough groups of applicants to ensure the District's goal of finding highly qualified personnel. In this quest for top talent, internal and external candidates compete for available positions with equal opportunity.*

*As teaching jobs continue to be scarce, and as Fox C-6 budgets continue to be strained, the school board has an even greater responsibility to make sure the most highly qualified people land the few jobs available. School board members and the Superintendent doing the hiring have a fiduciary responsibility to the community to hire the best talent for the money. Under these circumstances, it is completely justified for the District to maintain its new hiring practices and strong anti-nepotism policy, which exceeds the provisions of the Missouri Constitution.*

*The audit criticizes the District for failing to follow proper protocols in the hiring process and in sections 1.3 and 1.4 focuses on unauthorized and unwarranted job promotions by the former superintendent, Dianne Critchlow, of her husband Jamie Critchlow. These job promotions and rates of compensation were without Board approval according to the audit. The reported findings indicate \$88,751 in excess compensation paid to Jamie Critchlow. After fringe costs are added, the cost to the District rises to approximately \$102,900. The Board of Education disapproves of both (1) Dianne Critchlow's apparent disregard of Board procedures and authority; and (2) enrichment of Dianne Critchlow's husband with District financial resources. Jamie Critchlow and Dianne Critchlow are no longer employed by Fox C-6 Schools.*

*The Board of Education intends to consider the following actions: (1) seek recovery of the unauthorized compensation paid to Jamie Critchlow, (2) notify the PSRS about the unauthorized compensation to determine whether correction of pension benefits relating to Jamie Critchlow is warranted, and (3) submit the record of unauthorized compensation to the Jefferson County Prosecuting Attorney's Office to determine whether prosecution is warranted.*



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*The portion of the recommendation suggesting a cost study be performed to support the creation of a new position has greater complexity than merely cost. The District is required to comply with various laws regarding staffing. For example, Missouri's Department of Elementary and Secondary Education has established criteria for class sizes at various grade levels. If additional students enroll at a particular school building, the District may be required to add either a teacher or an aide due to the additional enrollment regardless of the cost factor. The District agrees the creation of new positions should be justified and documented. As part of the justification process, cost factors will be considered, but may not be the controlling factor in the decision to create a new position.*

*Subject to these clarifications, the District is committed to full compliance with the concepts presented in the recommendation. The new hiring practices and balanced budget practices demonstrate the District Administration's strong commitment to excellence.*

- 1.5 *Current District practice is to establish appropriate pay schedules and disallow any deviation from established pay schedules. Similarly, careful implementation of pay schedules eliminates situations that could require contract adjustments. Nevertheless, the point is well received that any deviation from Board established rates of compensation should be Board approved. Likewise, the correction of legitimate errors should be clearly documented and properly approved.*

*The audit criticizes the District for failing to follow proper procedures and focuses on unwarranted job promotions for Mark McCutchen, Jamie Critchlow, and others. These job promotions were not approved by the Board and were often accompanied by unauthorized increased rates of compensation. The reported findings indicate \$49,162 in excess compensation paid to Mark McCutchen. After fringe costs are added, the cost to the District rises to approximately \$57,000. The Board of Education disapproves of: (1) Dianne Critchlow's apparent disregard for Board authority and (2) acts that compensated Mark McCutchen greater than provided within his contracts. Critchlow and McCutchen are no longer employed by Fox C-6 Schools.*

*The Board of Education intends to consider the following actions: (1) seek recovery of the unauthorized compensation paid to Mark McCutchen, (2) notify the PSRS about the unauthorized compensation to determine whether correction or forfeiture of pension benefits relating to Mark McCutchen is warranted, and (3) submit the record of unauthorized compensation to the Jefferson*



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*County Prosecuting Attorney's Office to determine whether prosecution is warranted.*

*Subject to the clarifications presented, the District is committed to full compliance with the recommendation.*

## 2. Credit Card Purchases and Reimbursements

The district had 32 credit cards in use during the 2013-2014 school year with transactions totaling approximately \$2.4 million. Credit card transactions for the 2011-2012 and 2012-2013 school years totaled approximately \$996,000 and \$1.9 million, respectively.

The district credit card policy, adopted in May 1997 and in effect for the period of our review (District Policy number 3181), was as follows: "School district credit cards will only be issued to employees upon the approval of the Board of Education. Use of the credit card will be limited to the purchase of instructional materials, items related to the improvement of instruction, or materials related to capital improvements or supplies."

District officials performed a review of Dr. Critchlow's credit card purchases from January 2014 through June 2014 and various reimbursements from 2013 and 2014. They identified numerous purchases and reimbursements likely personal in nature. The current CFO sent several letters and email messages to Dr. Critchlow requesting explanations and documentation for numerous purchases, repayment for improper charges and reimbursements, and the return of various items purchased deemed to be personal in nature. According to district records, some items were returned, but no repayments for any improper charges or reimbursements identified by the district have been made.

We reviewed the district's credit card purchases for the 2011-2012, 2012-2013, and 2013-2014 school years. Based on concerns we were aware of at the beginning of audit fieldwork and our scan of all credit card billings for the 2013-2014 school year, we focused our audit efforts primarily on 3 district credit cards (cards assigned to Dr. Critchlow and her administrative assistant). We reviewed every charge made to these cards for the 3 year period, which totaled \$268,935. We also reviewed the July 2013 credit card billings for 3 assistant superintendents, which totaled \$4,383. In addition, we reviewed reimbursements to Dr. Critchlow and the Director of At-Risk Services for the 2011-2012, 2012-2013, and 2013-2014 school years, which totaled \$4,477. We identified the following concerns while reviewing these credit card and reimbursement transactions.

### 2.1 Credit cards

For the 3 credit cards assigned to Dr. Critchlow and her administrative assistant, we identified concerns with 36 percent (\$96,743 of \$268,935) of the credit card expenditures reviewed. In addition, for the assistant superintendents' credit cards, we identified concerns with 77 percent (\$3,394 of \$4,383) of the expenditures reviewed.



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For purposes of this finding discussion and Appendix B, transactions that we had concerns with are classified into various categories - questionable, no receipt/invoice or insufficient receipt/invoice, gift cards and gifts, and various categories where charges exceeded district policy. Disbursements were considered problematic if there was no supporting documentation or there was insufficient documentation or explanation regarding how the disbursement pertained to district business or complied with district policy.

While Dr. Critchlow was Superintendent, monthly credit card statements were reviewed and reconciled to corresponding payment receipt slips by the accounts payable department, except for the Superintendent's statement. The Accounts Payable Supervisor indicated Dr. Critchlow would review and reconcile her own credit card statement. During our review of credit card statements, we observed that statements for Dr. Critchlow's Visa credit card frequently did not have notations indicating a review or reconciliation was performed. For all other credit card statements reviewed, we observed notations and initials indicating the statements had been reviewed and reconciled to receipt slips.

Credit card purchases made by Dr. Critchlow and her administrative assistant on their district Visa credit cards totaled \$44,415 and \$8,729, respectively, for the time period June 1, 2011, through June 30, 2014. Purchases made on the administrative assistant's Discover credit card totaled \$215,791 from July 1, 2011, through June 30, 2014. Dr. Critchlow sometimes used her administrative assistant's Discover credit card, and was likely responsible for \$27,237 of the problematic transactions on this card based on purchase confirmation email information and notations made on the receipt slips.

We also noted Dr. Critchlow used the Professional Development Committee (PDC) budget line item to expense numerous credit card purchases. Such expenditures included meal purchases, travel, and equipment totaling approximately \$20,000. We had concerns with many of these transactions and many of these transactions exceeded district policy with regard to hotel and airline charges and meal gratuities. Frequently the notation PDC was the only explanation provided with no other information such as location, purpose, participants, etc.

#### Exceeded district policy

District personnel used credit cards to purchase numerous items with costs exceeding district Regulation 4410.2. The PDC expense reimbursement policy states professional development meal reimbursements are not to exceed \$12 per day for local sessions, \$40 per day if traveling beyond the local area, hotel costs are not to exceed \$110 per night, airfare is not to exceed \$250 per person, and the gratuity is not to exceed 15 percent of meal costs. The following table shows amounts spent in excess of district policy



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using the 3 credit cards assigned to the Superintendent and her administrative assistant.

Credit Card	Hotel	Airline	Gratuity	In Town Meals	Total
Superintendent's Visa	\$ 1,310	711	550	173	2,744
Administrative Assistant's Discover	13,172	6,534	111	0	19,817
Administrative Assistant's Visa	0	0	49	26	75
<b>Total in Excess of Policy</b>	<b>\$ 14,482</b>	<b>7,245</b>	<b>710</b>	<b>199</b>	<b>22,636</b>

See Appendix B for a complete listing of these transactions.

In addition, we noted hotel costs charged on one Assistant Superintendent's credit card for the June 2013 Marzano Conference for Educators in Orlando, Florida, exceeded district policy by \$803. The charges were for rooms at the Hard Rock Hotel for three nights at \$305 per night and one night at \$328. Also, district records indicate the state Department of Elementary and Secondary Education performed a review of various Title II professional development expenditures and the district was required to repay \$10,499 for transactions exceeding district travel policy related to the Marzano Conference.

Questionable purchases

We identified numerous purchases that did not seem reasonable and/or provide a benefit to the school district. Many of these transactions were supported by a receipt or invoice that agreed to the amount charged, but there was no additional information to demonstrate the purpose of the purchase and how it related to district business or complied with district policy. We identified \$56,702 in questionable purchases. See Appendix B for a complete listing of these transactions.

The following are examples of questionable charges on Dr. Critchlow's Visa card.

- Two high school football players (one of which was the Superintendent's son) were selected to participate in a student NFL camp in Indianapolis, Indiana, in July 2012. Questionable and potentially improper purchases were incurred for this trip. Costs included 3 hotels rooms totaling \$1,005. According to notations made by Dr. Critchlow on the credit card statement, one room was for her and another for a football coach. There was no vendor invoice from the hotel to support the room charges and provide details regarding occupants, and there was no information regarding who occupied the third room. In addition, meals totaling \$412, fuel totaling \$122, and parking fees totaling \$170 were charged to the credit card for this trip. Explanations provided to the SAO indicate the football coach and his wife and Dr. Critchlow and her husband attended and escorted the students. Documentation does not clearly show, but it would be improper for additional costs associated with the coach's spouse to be





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paid by the district and paying for 4 adults to chaperone 2 students may be unreasonable. In addition, Dr. Critchlow denoted on the credit card statements for these purchases to be charged to PDC, which does not seem appropriate or consistent with the purpose of the trip, or in compliance with district policy.

- Improper fuel and meals were charged to PDC totaling \$94 for a trip to Warrensburg, Missouri, on July 20, 2013. According to Dr. Critchlow's Microsoft Outlook calendar information (provided to the SAO by the district in late January 2016), the trip was to watch her son participate in an all-star camp.
- A \$240 improper donation was made on September 25, 2013, to the Missouri School Administration Political Action Committee (PAC). The PAC returned the donation to the district in August 2014 after discovering the donation had been made with public monies.
- A questionable purchase of \$423 for replacement glass for a smartphone was made on October 14, 2013. There was no documentation to support that this phone was used for district business purposes.
- Dr. Critchlow purchased 4 cameras totaling \$1,249 and an iPhone for \$350. These items cannot be located by district officials and there is inadequate documentation to determine whether these items were for district or personal use.

The following are examples of questionable charges on the administrative assistant's Discover card.

- On December 2, 2013, Dr. Critchlow purchased 2 cameras totaling \$139, which district personnel stated could not be located. There was no documentation to support that these cameras were for district business purposes.
- Dr. Critchlow used the credit card to pay for a \$104 red light camera ticket received from Ellisville, Missouri on July 22, 2013. Information provided to the SAO indicates Dr. Critchlow reimbursed the district with a \$104 cash payment, and created a receipt for herself at the time of the payment, which included comments about reimbursing the district for this expenditure and a photocopy of the cash. However, after a review of deposit records and interviews with district personnel, we could not determine whether the cash was deposited into a district account.
- On February 19, 2014, someone purchased a Samsung Note 3 cell phone and case for \$857. The items could not be located, and there was



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no documentation regarding which employee they were purchased for to support the business purposes of the purchase.

- Two cameras, 2 phones, 19 tablets, 5 electronic readers, a SD card, and flash drive totaling \$6,841 were purchased without explanation as to purpose or for whom the items were purchased. We identified other similar technology related purchases.
- Logging equipment was purchased from Amazon.com in March and April of 2014 and charged to the Bridges program. These purchases consisted of 2 rugged ridge stainless steel D-shackles for \$101; timber tug skidding tongs; a Smittybilt recovery strap; a tow chain for \$177 (this purchase also included 4 phone cases and a screen protector); and a tow chain for \$71. These purchases were shipped to Dr. Critchlow's home address rather than to the district. At the time of these purchases, Missouri Secretary of State online business filing records show a company, Cash Landing LLC, was formed on April 25, 2014, with Dr. Critchlow's husband as the registered agent, Dr. Critchlow and her husband as organizers, and a business address matching their personal address. The purposes of the company, as stated in the articles of organization, are land and timber improvement/sales, education consultation services, and invention development and sales.

While Dr. Critchlow's husband indicated these purchases were for a Bridges service learning project, the district did not have documentation to support this claim. After requests (in multiple letters and email messages dated in September 2014) from the district to make repayment for various improper purchases and to return unaccounted for assets, Dr. Critchlow returned the following items related to logging: tow chain, recovery strap, and heavy duty skidding tongs.

Similarly, district records indicate the return of various other items to the district by Dr. Critchlow. Examples include, cell phone cases, cameras and accessories, iPad cases, phone charging cords, a printer, a wireless stereo head phone system, and a laptop. Appendix B lists numerous purchases for these type items, but purchase documentation frequently provided no details regarding the purpose of the purchases, whether the item was purchased for use by a district employee, or whether accessories were purchased for use with district equipment.

We also noted various questionable charges on the administrative assistant's Visa card. For example, on August 8, 2012, a smartphone and accessories were purchased for \$905. The district cannot account for the items purchased. Also, documentation was not sufficient to show whether the items purchased were for a district purpose or complied with district policy.



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Our review of 3 Assistant Superintendents' credit card usage for the month of June 2013 identified 20 questionable transactions totaling \$2,591 during the Marzano conference in Orlando. These transactions included a week's car rental for \$927, 2 dinners costing \$603, and a golf outing costing \$336.54 on June 19, 2013, all charged on a card assigned to an Assistant Superintendent who was not present on the trip. According to district personnel the Superintendent had asked to use this employee's card, but the district did not have documentation to support this statement. After follow up on the golf invoice by the accounts payable department, the Superintendent reimbursed the district \$336.54 on August 8, 2013.

### Gifts and gift cards

The district was unable to provide supporting documentation for several gifts and gift cards purchased using district credit cards. Also, a listing was not prepared and maintained documenting the recipients of the gifts or gift cards. We identified \$8,873 in gifts and gift card purchases. See Appendix B for a complete listing of these transactions.

Dr. Critchlow used her district credit card to purchase 94 gift cards totaling \$3,450. There was no explanation for the purchase of 36 of these gift cards. The other 58 gift cards totaling \$2,434 stated "needy family" on the receipt; however, there was no evidence these gift cards ever reached needy families. Several of the gift cards marked "needy family" were for businesses that did not seem reasonable. For example, she purchased 4 entertainment cards, 2 iTunes music cards, 2 Macy's Department Store cards, 1 Red Lobster card, and 13 Buffalo Wild Wings cards. The district does not have any formal assistance programs or policy on gift cards.

The administrative assistant's Discover credit card was also used for various gift and gift card purchases totaling \$5,423. Examples of the purchases include:

- Fifteen gift cards totaling \$495, with receipts for 3 of the 15 marked with "needy family" by the Superintendent.
- Fourteen "edible gift arrangements" purchased totaling \$1,213. There was no supporting documentation for 2 of these purchases totaling \$161 and these purchases are listed in the no receipt/invoice or insufficient receipt/invoice section of Appendix B. The edible gift arrangements were given to 5 district employees (\$460), 2 to the Superintendent (\$171), 2 to Board members (\$148), 1 to the president of the Cooperating School District (\$70), 1 to the bond underwriter (\$120), and the recipients for 3 (\$244) were not documented.
- Various other transactions totaling \$3,876 including the cost for employee recognition banquets, retirement gifts, and gifts for years of service. Included in the questionable items discussed earlier is a transaction for a retirement dinner at a local restaurant that cost \$293.



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According to Dr. Critchlow's administrative assistant, this purchase was made by Dr. Critchlow. The district does not have a policy addressing district-provided food and recognition/retirement banquets and gifts.

Lacking documentation

We identified numerous purchases totaling \$8,877, without adequate supporting documentation, and in some cases no documentation beyond the credit card statement. In many instances, only a credit card charge slip was submitted rather than a detailed invoice or receipt slip. These transactions totaled \$4,810, \$3,502, and \$565 for Dr. Critchlow's Visa card, administrative assistant's Discover card, and administrative assistant's Visa card, respectively. These purchases included food, fuel, gifts, and payments to airlines among other items.

Conclusion

Most of the credit card transactions we address in this finding and present in Appendix B violated the district's credit card policy.

Credit card purchases are inherently more risky than other purchases because credit card purchases are or can be made prior to proper approval. That risk and the potential for fraud and misuse increases even more when internal controls and proper procedures are lacking. Credit cards provide a good alternative purchase method, but there should be a strong, clear policy that is enforced and prohibits use for inappropriate or non-district purchases. Detailed supporting documentation improves the district's ability to review charges and provides better documentation of the items purchased to ensure charges are reasonable and in accordance with established policies. In addition, public funds should be spent only on items necessary and beneficial to the district. District residents have placed a fiduciary trust in their public officials to spend district revenues in a prudent and necessary manner.

2.2 Reimbursements

We reviewed the travel and expense reimbursements made to Dr. Critchlow and her husband, who was the Director of At-Risk Services from July 1, 2011, through June 30, 2014. Questionable and improper reimbursements to Dr. Critchlow and her husband totaled \$4,214.

Reimbursements to Dr. Critchlow included \$385 in March and April 2013 for mileage costs even though the fuel for the trips was purchased with a district credit card. Three of the 4 fuel receipts indicate her district vehicle was used. She also received reimbursement of \$794 for meals that were not supported with any documentation. In addition, she was reimbursed \$200 for 7 gift cards charged to the Seckman High School Football Club. There was no documentation explaining what the gift cards were for or who they were given to. Dr. Critchlow was also reimbursed \$61 in meal gratuities that exceeded district policy. For example, a \$120 gratuity paid on a \$600 meal charged to PDC with no additional explanation at a local bar and grill exceeded district policy by \$30.



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Dr. Critchlow approved all of her husband's expense reimbursements. This is inappropriate due to their relationship and diminishes the control provided by supervisory approvals. Dr. Critchlow approved 3 reimbursements for her husband totaling \$1,306 during 2012. The reimbursements included a \$500 charitable donation to ALS Kimmswick made on August 6, 2012, \$305 for 16 gift cards given to the football coaches that ran a summer camp, and a \$501 reimbursement for mileage. In addition, Dr. Critchlow completed 1 of the 3 reimbursements forms for payment. The Board has since adopted improved and more restrictive conflict of interest and nepotism policies.

To ensure prudent and proper use of district funds, requests for reimbursements should only be approved when supporting documentation is submitted with the requests. Only by receiving detailed supporting documentation for reimbursements can the district ensure the amounts claimed for reimbursement are legitimate and accurate, and comply with district reimbursement and disbursement policies.

## Recommendations

The Board of Education:

- 2.1 Establish controls and procedures for review and approval of all credit card purchases made by district employees, to evaluate employee compliance with district travel policy and ensure purchases are supported by appropriate documentation. Also, the Board should ensure the district stops the practice of buying gifts or gift cards with district monies and all purchases are a prudent and necessary use of taxpayer monies.
- 2.2 Ensure adequately detailed supporting documentation is submitted with claims for reimbursement and reviewed for legitimacy and accuracy. In addition, ensure the district continues to comply with its conflict of interest and nepotism policies.

## Auditee's Response

- 2.1 *The Fox C-6 Board of Education and District Administration agree with the recommendation relating to credit cards. Credit card controls, along with procedures for review and approval of all credit card purchases have been established and in full force and effect since September 2014.*

*Fewer credit cards are assigned to employees. In fact, the positions of Superintendent and Assistant Superintendent no longer have credit cards assigned. Travel costs formerly allowed on District credit cards are now prohibited charges.*

*In regards to gift cards, strict procedures have been established, which allow for limited use. The procedure allows gift cards of de minimis values to be purchased (a) for a token of appreciation to volunteers who have performed an unpaid service to the district, (b)*



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*as a student recognition award, (c) as a prize in a student contest, (d) as a student incentive, (e) as a prize in a fund raising activity, and (f) for unpaid presenters in lieu of compensation as a token of appreciation. Gift cards may not be issued to District employees. Purchasing a gift card with tax resources is not allowable. Purchasing a gift card through donated funds or monies raised through fundraisers is allowable. Finally, the gift card recipient must complete a gift card acknowledgement form concurrent with receiving the gift card.*

*The audit findings indicate charges made to credit cards held by former Superintendent Dianne Critchlow and her administrative assistant appear to be questionable or improper use of District financial. The Board of Education disapproves of these questionable and improper purchases totaling \$96,743 as a misuse of taxpayer funds. This constitutes a violation of the public trust. The District has previously demanded repayment from Dianne Critchlow for many questionable and improper credit card charge that constitute personal purposes, excessive expenditures, gifts of public property, and payments in violation of Missouri laws relating to conflicts of interest. Dianne Critchlow has failed to respond to District demands for repayment.*

*The Board of Education intends to consider the following actions: (1) seek recovery of the unauthorized improper and/or questionable charges made to credit cards assigned to Dianne Critchlow and her administrative assistant, (2) submit the record of improper and/or questionable credit card charges to the Jefferson County Prosecuting Attorney's Office to determine whether prosecution is warranted, and (3) in the event of a prosecution, notify the Public School Retirement System (PSRS), and/or the Public Educational Employees Retirement System (PEERS) about the potential need for correction or forfeiture of pension benefits.*

*Subject to these clarifications, the District is committed to full compliance with the recommendation.*

- 2.2 *The Fox C-6 Board of Education and District Administration agree with the recommendation. Since July 2014, all requests for reimbursement are carefully reviewed for legitimacy and accuracy before approval and reimbursement.*

*The District has adopted a more restrictive conflict of interest policy and an anti-nepotism policy. Both policies exceed the requirements of applicable state laws. It is worth noting the significant resistance toward strengthening the provisions of the anti-nepotism policy. Due to active opposition to appropriate anti-nepotism practices, it required three separate progressively*



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*strengthened versions over many months to attain the current strong anti-nepotism policy. Nepotism in local governmental agencies is, more often than not, adverse to maintaining proper operating procedures and achieving top performance. Before 2014, the active hiring or promoting of people that were related to board members or high level administrators created situations where (1) unqualified individuals were placed into positions of management where they failed, and thereby caused the District to incur excess costs related to the mismanagement and (2) engrained a culture of failing to abide by policy because people cannot seem to confront the wrong doing of another family member or close friend, which caused the District to incur misuse and waste of District money.*

*Dianne Critchlow and Jamie Critchlow appeared to have used taxpayer money for purposes that did not benefit the school district; made expenditures that were not properly documented, or constituted excessive expenditures, or gifts of public property; or in violation of Missouri laws relating to conflicts of interest. The Board of Education disapproves of any and all misuse of taxpayer funds.*

*The District is committed to full compliance with the recommendation.*

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### **3. District Financing**

Significant improvement is needed in the handling of bonds and lease financing.

#### **3.1 Bonds and lease participation certificates financing**

The district did not obtain independent financial advice for all general obligation (GO) bond sales, and sold GO bonds using a negotiated sale rather than a competitive bid process. In addition, the Board did not competitively select an underwriter for any of the bonds or lease participation certificates issued.

##### **Bonds**

During fiscal years 2007 through 2013, the district sold 4 general refunding bond issues totaling \$28.13 million and 2 general obligation bond issues totaling \$18.5 million through negotiated sales. For each sale, the only financial advice the district relied on was provided by the bond underwriter. Using the bond underwriter for financial advice related to a bond issue could result in inadequate financial advice. In addition, the bonds were sold privately to the underwriter instead of through a competitive bid process, which would help ensure the lowest borrowing costs for the district. Also, the Board did not select the bond underwriter using a competitive process, but instead used an underwriter the district had previously contracted with. According to a district official, this underwriting firm has worked with the district for at least the past 8 years. The underwriter was paid a total of \$326,400 for these bond issuances.



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Lease participation  
certificates

The closing memorandum for the 2008 GO Refunding Bond indicated the Board was eligible for reimbursement from the state's Missouri Direct Deposit Program for the underwriter's discount and the issuance costs for the bonds. The reimbursement would be determined based on the amount available under the provisions of the Missouri Direct Deposit Program. District records indicated no reimbursement has been received and no documentation indicating the Board had requested the reimbursement could be located. The underwriters cost and bond issuance costs were approximately \$67,000 and \$46,000, respectively.

During fiscal years 2007 through 2013, the Board issued 4 lease participation certificates totaling \$32.3 million. Lease participation certificates are a method of financing capital projects whereby a financial institution sells interests in the capital projects, leases the projects to a public entity, and repays the certificates with the lease payments. Lease payments by a school district cannot be paid for out of debt service funds, and therefore, must be repaid using operational funds. After the certificates have been repaid, the local government typically has the option to purchase at a nominal amount the capital projects being leased. Lease participation certificates are not required to be approved by district voters and carry higher borrowing costs than traditional bond financing. The firm that acted as underwriter for the bond issues previously discussed was also used as the underwriter for the lease participation certificates and was paid \$247,330 for these issuances.

Conclusion

The lack of independent financial advice could result in the Board not being adequately informed of debt issuance options or being unable to adequately evaluate debt proposals. The underwriter does not have a fiduciary responsibility to the district. In addition, not applying for reimbursement of bond underwriter and issuance costs when possible could result in unnecessary costs to the district.

The SAO completed a statewide review of general obligations bond sales practices<sup>1</sup> that determined negotiated bond sales historically result in increased interest costs. While Missouri law does not require competitive bond sales or competition in selecting bond underwriters and financial advisors, the historically lower interest costs on competitive sales suggest such sales to be in the best interest of the district. In addition, competition in selecting bond underwriters and financial advisors is important to ensure services are obtained from the best qualified providers at a fair price.

The Municipal Securities Rulemaking Board (MSRB) is the regulatory agency that oversees firms involved in underwriting municipal bonds and providing financial advice, and has issued various rules addressing the

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<sup>1</sup> Report no. 2013-116, *General Obligation Bond Sales Practices*, issued in November 2013.





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activities and roles of financial advisors and underwriters. MSRB Rule G-23 clarifies the financial advisor has a fiduciary responsibility to the governmental entity (issuer) and cannot act as both financial advisor and underwriter on the same bond issue. Also, MSRB Rule G-17 requires underwriters to disclose that unlike a municipal advisor, the underwriter has no financial duty to the issuer, and is not required to act in the best interests of the issuer.

### 3.2 Sale of bonds

The district may incur approximately \$5.6 million in unnecessary interest costs by selling bonds at a premium. On August 7, 2012, district voters approved an \$18.5 million GO bond issue. The proceeds from the sale of the bonds were to be used for the purpose of acquiring technology including equipment, repairing, renovating, and improving existing school facilities, purchasing school buses, and converting the existing athletic facilities into multipurpose facilities.

Starting in the 2012-2013 school year, the district made changes in the allocation of state funds between the Special Teacher's Operating and Capital Projects Funds, with more funding going into the Special Teacher's Operating Fund. Also, the district approved a lower tax levy for the 2012-2013 school year resulting in reduced property tax revenues to the Capital Projects Fund. Based on discussions with district personnel, these and other factors resulted in the district using approximately \$1.8 million in bond proceeds for projects not on the original bond project list and that would have normally been funded with property tax revenues. These decisions may have resulted in the need for more funding and thus the sale of bonds at a premium.

The \$18.5 million bond issue was split into 2 sales. The district sold \$9.75 million in bonds in November 2012 with all bonds having a 5 percent interest rate and the remaining \$8.75 million in April 2013 with some bonds (\$3.875 million) having a 4 percent interest rate and others (\$4.875 million) a 5 percent interest rate. At the time of these sales the market rate for GO bonds of comparable maturity and structure was approximately 3 percent. As a result, the district received an additional \$4.2 million above the par value, or approximately \$22.7 million, for use on school projects. By structuring the sales in this manner the district will possibly incur approximately \$5.6 million<sup>2</sup> in additional interest costs. In addition, neither bond issuance is callable until about 10 years after issuance and repayment of the bond principal for both issuances does not begin until March 1, 2026. District officials could not provide documentation of the financial advice

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<sup>2</sup> Calculation is based on the district's current debt service schedules and using 3 percent interest rate.



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received or the reasoning for structuring and selling the bonds at a significant premium above par value.

Without a thorough review and evaluation of the short- and long-term costs associated with the choice of financing and payment terms selected, the district cannot ensure the most efficient use of taxpayer monies and district resources have been achieved. Documentation is necessary to support decisions that result in significant additional costs to the district.

## Conclusion

The Government Finance Officers Association recommends local governments adopt a debt management policy. The policy should reflect applicable local, state, and federal laws and regulations and address debt limits, debt issuance and structuring practices, debt management practices, and the use of derivatives. A comprehensive debt management policy should improve the quality of decisions, articulate policy goals, provide guidelines for the structure of debt issuances, and demonstrate a commitment to long-term capital and financial planning.

## Recommendations

The Board of Education:

- 3.1 Pursue open competition in any future bond sales. The Board obtain independent financial advice for bond and lease participation certificate issues. The Board should also ensure the district seeks reimbursement from the state for any qualifying bond costs.
- 3.2 Ensure a thorough review and evaluation of all costs associated with obtaining financing has been performed and that financing decisions are adequately documented. In addition, the Board should adopt a comprehensive debt management policy.

## Auditee's Response

- 3.1 *The District agrees with the recommendation to award separate professional services contracts to its financial advisor and the bond underwriter to avoid any conflict of interest when issuing bonds.*

*The District agrees with the intent of pursuing open competition in bond sale transactions; however, the District holds the opinion that it is preferable and financially advantageous when open competition is structured to take place when the bonds are sold into the financial markets versus sealed bid sales to a reselling underwriter/broker which must factor in the cost of market risk of time between the date of the bid and the eventual availability of bonds several weeks later.*

*The Board of Education intends to consider options for reporting the inappropriate dual capacity of George K Baum & Company (acting as both financial advisor and bond underwriter) to the*



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*Securities and Exchange Commission (SEC) to determine whether disciplinary action is warranted.*

*Subject to these clarifications, the District is committed to full compliance with the recommendation.*

- 3.2 *The District agrees with the recommendation to thoroughly review and evaluate all costs associated with financing transactions. Establishing policy regarding debt management is also an agreeable recommendation.*

*The structure of the debt transactions known as Series 2012A and Series 2013B cannot be justified based upon interest rate market conditions at the time of issuance. Specifically, interest rates on the bonds were set approximately 2 percent greater than prevailing market rates, principal payments were delayed for more than a decade and well past call dates, thereby creating a high cost financing with no opportunity for refinancing. George K Baum & Company served as the bond underwriter and Bryan Cave LLP served as bond counsel. The District believes that these entities failed to act in the best interest of the client Fox C-6 Schools by failing to provide adequate disclosure to the Board of Education regarding the structure of this deal, which yielded an excessive premium (approximately 22.7%, or \$4.19 million on \$18.5 million of par value), to explain what the premium represents (advanced interest costs), and to explain the lack of principal payback on a serial bond series during the early years of the issue (first principal payment in 2026 for issue dates in 2012 and 2013).*

*In January 2013, then Superintendent Dianne Critchlow indicated the district had "earned" extra money when the bonds were issued, stating in a letter: "You may ask yourself, how can this occur?," and then gave an explanation that "all the stars aligned for the school district." This explanation was wrong because extra money is not "earned" in a borrowing transaction; and likewise, money does not fall from outer space. Ultimately, the bond financing represented by Series 2012A and Series 2013B should be viewed as a disaster.*

*While Dianne Critchlow took the lead for the District on offering an explanation, Chief Financial Officer James Berblinger had an obligation to manage these bond transactions toward a prudent outcome for the District. Critchlow and Berblinger are no longer employed by Fox C-6 Schools. Additionally, Fox C-6 Schools will not use George K Baum & Company or Bryan Cave LLP on future bond deals.*



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*The Board of Education intends to consider options for (1) recovery from George K Baum & Company the excessive interest costs resulting from the deficient structure of certain bond financings underwritten by George K Baum & Company and (2) submitting a complaint against George K Baum & Company to the Securities and Exchange Commission (SEC) to determine whether discipline is warranted for the underwriter's seeming failure to adequately inform and disclose the detrimental structure of the above referenced bond issues to the Board of Education.*

## Auditor's Comment

- 3.1 The in-depth analysis of GO bond sales practices conducted by the State Auditor's Office (referenced above) provided evidence that the potential savings the district could achieve via competitive sale outweighs any timing issues.

## 4. Scholarships

The school district did not have policies or procedures regarding scholarship handling and record-keeping requirements. In addition, procedures and records pertaining to some scholarships were not adequate. The district established a scholarship policy effective with the 2014-2015 school year.

There were 10 scholarships awarded from district held accounts. The Superintendent's office administered 3 of the scholarships, a committee outside district operations handled 5 of them, and individual clubs at the high schools handled the other 2. The scholarships administered by the Superintendent's office included the Fox Showcase Scholarship funded by admissions fees from annual intradistrict football and basketball games between the Fox and Seckman high schools, the Golf Tournament Scholarship funded by registration fees for a golf tournament fundraiser, and the Salsman Memorial Scholarship funded by donations.

Dr. Critchlow's sons, along with other students, were awarded scholarships from the 3 scholarships administered through her office. Her office was responsible for all aspects of these scholarships, including accepting student applications, evaluating applications and selecting recipients, maintaining records, and completing check authorization requests for student scholarship payments. Our review focused primarily on the handling of the Fox Showcase, Golf Tournament, and Salsman Memorial scholarships. We identified inconsistencies in handling of admission fees for intradistrict and other games, incomplete scholarship records, incomplete check authorization requests, and various unusual items with regard to these scholarship awards.

- Depositing procedures for admission fees for intradistrict basketball and football games used to fund the Fox Showcase Scholarship were handled differently than admission fees for other games.



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District personnel indicated the process for depositing monies generated at these games differed from those for other athletic events, and that the Superintendent directed that monies from the admissions fees be deposited into the Fox Showcase scholarship account. Our review of the district's depositing records and Fox Showcase Scholarship bank account ledger showed that typically deposits were handled by the athletic secretaries at the high schools but that deposits associated with select intradistrict rivalry games were handled by the Superintendent's office. We also noted admissions fee receipts from intradistrict games were not consistently deposited into the same account. During fiscal years 2009 through 2013, the district deposited \$14,530 from admission fee receipts from intradistrict games into the Athletic Account instead of the Fox Showcase Scholarship account. There was no documentation to support the decision.

- Complete records were not maintained to support these scholarship awards. We obtained blank application forms for the Fox Showcase and Golf Tournament scholarships that indicated completed applications were to be submitted to the Superintendent or her administrative assistant. An application for the Salsman Memorial Scholarship could not be located by district personnel. Also, all applications submitted and other records to document the selection and award process were not available. The district retained check authorization requests and records of scholarship bank account activity listing checks disbursed to students awarded scholarships. The district's current scholarship policy includes requirements regarding records to be created and retained.
- The check authorization requests for these 3 scholarships were signed only by Dr. Critchlow or her administrative assistant on behalf of the Superintendent. Check authorization requests for other scholarships disbursed through district accounts contained multiple levels of approval signatures as required by the request form.
- Dr. Critchlow's sons graduated in 2010 and 2013. We noted the following for those years.

Fox Showcase scholarships were awarded only to 2010 and 2013 seniors. Including the Superintendent's sons, 6 students received this scholarship in 2010 and 9 students received this scholarship in 2013. In May 2010, the Superintendent authorized a \$1,000 Fox Showcase scholarship to her son, and in April 2013 the Superintendent authorized 2 Fox Showcase scholarships totaling \$2,500 to her other son. Explanations provided to the SAO indicate Dr. Critchlow's son was awarded 2 Fox Showcase scholarships because he qualified for the scholarship in more than one sport (basketball and football), along with one other student that year. However, the district's showcase activity



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account records show only Dr. Critchlow's son received 2 scholarships from the Fox Showcase Scholarship fund. Scholarship applications we obtained showed there were 2 separate forms - one for basketball and one for football.

Salsman Memorial scholarships were awarded in 2013 from donations received during the 2011 school year. In April 2013 a \$500 Salsman Memorial scholarship was authorized by the Superintendent to her son, and 2 other students.

In May 2010, \$900 Golf Tournament scholarship payments were authorized by Dr. Critchlow to 19 students including her son. In June and July 2013, 2 Golf Tournament scholarship payments were given to the 12 students awarded this scholarship (\$1,935 in total to each student) including her son. According to explanations provided to the SAO, it was decided that 2013 would be the last year for the golf scholarship, and because the tournament had generated more funds than were paid out in initial scholarships and was advertised as all proceeds go toward scholarships, remaining funds were paid out in a second round of scholarships. However, our review of bank account activity shows the final transaction out of the account was the transfer of approximately \$1,400 to the Salsman Memorial Scholarship account and that golf tournament donations/fees during the 2012-2013 school year were far less than monies paid out. There was, however, a substantial balance in the bank account at the beginning of the school year.

Due to the significant scholarship amounts awarded and the relationship between the Superintendent and her sons, there should have been additional reviews or independent parties involved in the awarding of these scholarships and authorization of disbursements. To avoid conflicts of interest or improper benefits from occurring between scholarship administrators and potential recipients, compliance with existing policies and procedures is essential.

## Recommendation

The Board of Education ensure compliance with established policies and procedures related to the funding and awarding of scholarships.

## Auditee's Response

*The District agrees with the recommendation. In December 2014, appropriate policy and procedures were developed regarding the funding and awarding of scholarships to students. These procedures require that scholarships be awarded on an objective and nondiscriminatory basis from a group of applicants or potential recipients that is sufficiently broad to make it evident that it does not benefit particular persons; using legitimate criteria such as prior academic performance, performance on tests designed to measure ability and aptitude for college work, recommendations from instructors, financial need or personal interviews regarding a person's*



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*motivation, character, ability and potential; using written selection procedures and written selection criteria determined in advance of the selection process, using a multi-person selection committee that has been vetted to eliminate conflicts of interest, and maintaining a record of all proceedings.*

*The audit found that the District did not have proper policies during Dianne Critchlow's administration. There were fund raising activities designed to provide scholarships to students that were not properly documented. It also found that Dianne Critchlow awarded nearly \$7,000 in cash scholarships to her two sons. The Board of Education disapproves of these undocumented procedures and conflicts of interest.*

*The District is committed to full compliance with the recommendation.*

## 5. Accounting Controls and Procedures

Significant improvements are needed in the handling of petty cash accounts; student activity, athletic, and other student fees; and concession sales. These types of payments received are at greater risk because most are in cash, and there is a variety of handling and record-keeping methods throughout the schools. Due to numerous control weaknesses, there is less assurance of proper handling and accountability. In December 2014, we reviewed cash controls and procedures at the Fox High School, Seckman High School, Ridgewood Middle School, Antonia Elementary School, and Rockport Heights Elementary School. We also reviewed the cash controls and procedures for the before and after school program (Character Kids Club), preschool program (Building Blocks), and the district's Central Office in the administrative building.

School secretaries are generally responsible for the receipting, recording, depositing, and reconciling of monies collected and the secretaries maintained petty cash funds at each of the facilities visited. Athletic event attendance and concession sales are generally handled by applicable school organizations. School administrators provide minimal oversight of the secretaries' duties or athletic event attendance and concession sales.

The current CFO issued a "Cash Related Standard Operating Procedures" set of instructions to all district facilities in September 2014. These procedures were issued to provide additional details to already existing policies and regulations. The document includes cash receipting, depositing, and several other cash handling procedures to strengthen controls. None of the facilities visited were compliant with the policy.

### 5.1 Petty cash and change funds

We noted several concerns regarding petty cash transactions and change funds.

#### Petty cash

District Policy 3235 and Regulation 3050 provides for a \$300 petty cash account to be maintained on an imprest basis and replenished for the amount



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of receipts by checks from the district's general checking account. We identified various concerns with the district's petty cash fund procedures and oversight.

- The district does not have a listing of approved petty cash funds, the funds are not maintained on an imprest basis, and there is no review or approval by district personnel of petty cash expenses. In addition, the formal policy does not address specific purchasing limits. Also, the district has a petty cash custodial agreement that is to be completed by the individual responsible for maintaining the fund. The agreement specifies terms and conditions for the custodian to follow for the petty cash fund, but it has not been provided to responsible parties for completion.
- Petty cash funds are not maintained on an imprest basis at the district allowed amount. We reviewed petty cash fund balances at 5 schools on various dates during December 2014 and determined all 5 schools had petty cash balances (consisting of cash and purchase receipts) that differed from the district's authorized \$300 balance. Petty cash balances at the Fox High School, Rockport Elementary School, Ridgewood Middle School, Seckman High School, and Antonio Elementary School were \$332, \$304, \$1,131, \$274, and \$867, respectively. In addition, while not a formally established petty cash fund, the maintenance department had \$4,545 in cash that was used like a petty cash fund at July 1, 2014.
- Ledgers are not maintained for some petty cash funds to document transactions and some ledgers contained incorrect dates and amounts, or were missing information such as vendor names. In addition, petty cash is not counted on a set schedule, there are no independent reviews to ensure petty cash funds are being maintained properly at any of the schools reviewed, and monies at some schools are not adequately secured.
- Schools periodically withhold receipts from deposits to replenish petty cash. Personnel at each school visited indicated they have held out receipts to fund petty cash for several years. For example, during our cash counts performed in December 2014, we noted Seckman High School, Rockport Elementary School, Ridgewood Middle School, Antonio Elementary School, and the maintenance department withheld receipts totaling \$6,056 from deposits to replenish petty cash funds. Also, Fox High School employees indicated that parking fees are held out to replenish the petty cash fund; however, we were unable to determine the amount due to a lack of records.

In addition, from July 2013 through December 2013, the Character Kids Club and Building Blocks withheld cash of \$2,737 and \$280,





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respectively, to use as petty cash. Those programs do not have established petty cash funds.

To ensure all receipts are appropriately handled and recorded, district policy and procedures should be followed and enforced. Also, the district should maintain a petty cash ledger for each fund documenting receipts, disbursements, and the balance of the petty cash fund and retain documentation to support disbursements of the fund. Further, the district should maintain a listing of all authorized petty cash funds and amounts, establish procedures for adding funds or changing fund amounts, and periodically audit the petty cash funds. The district should establish formal petty cash expenditure purchasing limits and ensure only small and emergency expenditures are made from petty cash funds.

### Change funds

Controls over the district's change funds need improvement. Each school office maintains a change fund. The district does not have a list of approved change funds or a written policy regarding these funds. In addition, the change funds are not maintained at a constant amount and no independent review is performed. Both high schools regularly hold monies out of collections from various sporting events (admission and concession). For example, cash counts of the admission and concession change funds at the Fox High School in December 2014 noted \$924 more on hand than school personnel indicated should have been on hand. The additional \$924 had been held since the prior school year.

Written policies should be established outlining the procedures for maintaining, using, and accounting for change funds. The district should also maintain a list of all authorized change funds and amounts, and establish procedures for adding funds or changing fund amounts. In addition, to safeguard against possible loss, theft, or misuse of funds, change funds should be maintained at a constant amount. Periodically, the funds should be counted and reconciled to the authorized balance by an independent person.

### 5.2 Athletic events and concession sales

Accounting controls for district athletic events and concession sales need improvement. The district collected approximately \$53,500 and \$55,900 in admission fees for the 2013-2014 and 2014-2015 school years, respectively. Concessions sales from Seckman High School activities totaled approximately \$59,600 for the 2013-2014 school year. Concessions sales from Fox High School activities are not separately identified in the accounting records, but according to district personnel these sales along with student activities monies totaled approximately \$74,300.

According to district employees, admission start-up money is provided to workers to make change at each event. We attended athletic events at Fox High School on February 19, 2015, and Seckman High School on February 27, 2015, and observed procedures for handling admission fees



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and concession sales. At Fox High School, the admission fees and concession sales are counted by one individual at the end of the event and the amounts are recorded. The money is placed in the safe to be deposited the next school day. Following events, Seckman High School workers do not count monies on hand and prepare the deposit the next school day. The difference between the starting cash and ending cash is deposited and recorded as admission fees or concession sales for that event. Admission fees to varsity sporting events are \$5 for adults and \$1 for students. However, tickets are not issued to attendees and no other method is used to count them. Without a method to determine attendance numbers, the completeness of monies collected and subsequently deposited cannot be verified.

In addition, the district does not require inventory records of concession items purchased, sold, and on hand to be maintained and reconciled to concession monies collected. Athletic department personnel perform a weekly check to determine what is needed for concessions.

To ensure admission fees are accounted for properly, the district should issue prenumbered tickets for admission to athletic events and reconcile the tickets issued to monies collected and subsequently remitted for deposit. In addition, to properly account for concession sales, an inventory of concession merchandise purchased, sold, and on hand should be maintained and reconciled to collections.

### 5.3 Receipting, transmitting, and depositing

Receipting and depositing procedures over fees are not sufficient, and transmittal procedures do not provide proper accountability.

- We reviewed the deposits for a selected month for the main office, cafeteria, and athletic department (high schools only) at Fox High School, Seckman High School, Rockport Elementary School, Antonio Elementary School, and Ridgewood Middle School. In addition we reviewed the Central Office deposits. Receipt slips were not routinely issued at any location. As a result, deposits could not be reconciled to supporting documentation. Deposits totaled \$641,725 at Fox High School, \$567,630 at Seckman High School, \$84,163 at Rockport Elementary School, \$86,837 at Antonio Elementary School, \$52,003 at Ridgewood Middle School, and \$56,894 at the Central Office during school year 2013-2014. Also, a review of the cash register report at the Fox High School cafeteria identified several instances where personnel recorded the incorrect method of payment.
- Receipts are not always transmitted or deposited timely or intact. As previously discussed, monies are being held out of deposits for petty cash and change funds. Monies collected for parking lot tags are kept in a coffee can at the Fox High School and only checks and \$20 bills or higher denomination are deposited. In addition, because receipt slips are



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not issued the length of time monies are held prior to deposit cannot be determined.

- Some district receipts are handled by several employees before deposit and there is not adequate documentation to support the transmittal of monies from one district employee to another. We identified this weakness at all facilities visited. For example, none of the elementary schools maintained documentation of the interschool mail employee or central office janitorial staff, picking up deposits to be transported to the bank. Also, receipt slips are not provided when building coordinators for the Character Kids Club and Building Blocks programs deliver monies to the program director's office to acknowledge the transmittals.
- Checks received are not always restrictively endorsed immediately upon receipt. We identified this weakness at all facilities visited except Seckman High School and the Central Office. Cash counts performed in December 2014 identified 30 checks totaling \$5,979 were not restrictively endorsed. District personnel indicated the checks are endorsed when a deposit is prepared.

Inadequate receipting, transmittal, and depositing procedures and records increase the risk of loss, theft, or misuse of funds. To ensure monies are accounted for properly and deposited, official prenumbered receipt slips should be issued in numerical order for all monies received and transferred between district employees. In addition, the method of payment should be recorded on receipt slips and reconciled to the composition of receipts recorded in the accounting system and deposits or transmittals. All checks and money orders should be restrictively endorsed upon receipt.

#### 5.4 Segregation of duties

The district has not adequately segregated the duties of receiving, recording, and preparing deposits at the 5 schools visited, and documented supervisory or independent reviews of the accounting records are not performed. Secretaries at the 5 schools receive and record monies and prepare deposits.

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, periodic supervisory or independent reviews of the records should be performed and documented.

#### 5.5 Electronic signatures

Electronic facsimile signatures are not adequately safeguarded to prevent misuse and are not used in compliance with district policy. District Policy 3180 provides for using electronic signatures to sign checks. However, as discussed in MAR finding number 1.1, we identified instances where the electronic facsimile signatures for the Board President and Secretary were automatically applied to employment contracts when printed by the HR department, which is not allowed by policy. In addition, the use of the



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electronic facsimile signatures on these documents was not subsequently approved by the official or the Board.

If the Board President and Secretary are unavailable to sign employment contracts, they should subsequently document review of records signed using the facsimiled signature to safeguard against possible misuse. In addition, district policy over electronic signatures should be reviewed and revised, if needed, to provide more comprehensive guidance.

## Recommendations

The Board of Education:

- 5.1 Ensure petty cash funds are maintained on an imprest basis and usage is properly documented, the expenditures are necessary and reasonable, and a supervisory review performed. In addition, the Board should ensure school change funds are accounted for properly.
- 5.2 Establish procedures to issue tickets at athletic events or use an alternative method to reconcile admission receipts to event attendance and periodically reconcile concession sales to changes in concession inventory.
- 5.3 Ensure monies are properly receipted, reconciled to the composition of deposits, and deposited timely and intact. The Board should also ensure transmittals of monies between employees are documented and checks are restrictively endorsed upon receipt.
- 5.4 Ensure duties of receiving, recording and preparing deposits are segregated or implement adequate supervisory reviews if duties cannot be appropriately segregated.
- 5.5 Review use of electronic signatures and the related district policy. If needed, revise the policy to more comprehensively address the use of electronic signatures.

## Auditee's Response

- 5.1 *The District agrees with the recommendation. In August 2014, appropriate policy and procedures were developed regarding petty cash funds. The petty cash policy provides, in part, that cash funds will be kept in a secure place at all times, all disbursements must have proper back-up documentation, and petty cash is not allowed to reimburse meals or travel expenditures. The District acknowledges that all schools did not follow the policy.*

*The District is committed to full compliance with the recommendation.*



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5.2 *The District agrees with the recommendation. In September 2014, appropriate operating procedures for cash were developed and distributed district wide. Ongoing review and training is required to assure and maintain compliance with established procedures.*

*The District is committed to full compliance with the recommendation.*

5.3 *The District agrees with the recommendation. In September 2014, detailed operating procedures for cash were developed and distributed district wide. Ongoing review and training is required to assure compliance with these procedures.*

*The District is committed to full compliance with the recommendation.*

5.4 *The District agrees with the recommendation. In September 2014, appropriate operating procedures for cash were developed and distributed district wide. Ongoing review and training is required to assure compliance with these procedures.*

*The District is committed to full compliance with the recommendation.*

5.5 *The District agrees with the recommendation. In September 2015, policy was adopted in regards to use of electronic signatures.*

*The District is committed to full compliance with the recommendation.*

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## **6. District Policies and Procedures**

The Board did not adequately monitor for conflicts of interest. In addition, procedures and controls over students' meal balances, student workers, student computer usage agreements, and rental of district facilities need improvement. In addition, the district did not maintain records to track the usage of the Superintendent's vehicle.

### **6.1 Conflicts of interest**

The Board did not adequately monitor for conflicts of interest or self-dealings pertaining to former Superintendent Critchlow and her family members. As a result, conflicts of interest in transactions occurred. Our report noted the following:

- Some of Dr. Critchlow's contracts did not have proper board approval and increases in pay were not clearly approved by the board. All contracts were signed by Dr. Critchlow; however, it is not clear if the Board was involved in any of the contract changes. (See MAR finding number 1.1.)



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- The Board did not ensure proper independent reviews of Dr. Critchlow's credit card purchases, and as a result many questionable purchases were noted. Also, Dr. Critchlow approved reimbursement requests for her husband, which represents a conflict of interest. It would have been appropriate for the assistant superintendent, his direct supervisor, to authorize such reimbursements. (See MAR finding number 2.)
- Dr. Critchlow authorized scholarship payments to her sons without any independent review of supporting documents. Documentation was not provided to show evidence scholarship requirements were met and/or whether anyone else was involved in scholarship award decisions. (See MAR finding number 4.)
- Dr. Critchlow authorized the purchase of her district-provided vehicle without Board approval, even though the Board had accepted a less expensive vehicle bid. (See MAR finding number 7.1.)

Because these various arrangements resulted in financial benefit to Dr. Critchlow and her family, careful oversight was imperative.

District policies included some provisions regarding potential employee conflicts of interest and supervision and evaluation of relatives. Oversight was not sufficient to ensure compliance with policies, and district policies were not all inclusive of situations identified during the audit. The lack of proper oversight by the Board allowed unsupported and unnecessary payments, improper approvals of payments to relatives, and noncompliance with Board decisions.

## 6.2 Cafeteria meals and student balances

The district does not have adequate procedures in place for monitoring collection activity, or policies or procedures to resolve balances remaining on accounts of students that have graduated or left the district. As of January 31, 2015, the district had 2,831 student accounts (currently enrolled) with negative balances totaling approximately \$110,000. Also, as of May 11, 2015, the district had at least 1,039 former students with balances totaling \$6,249. The total only includes activity since July 2013 because district personnel could not provide account information prior to the time the current accounting system was implemented.

Proper procedures for accounts receivables is necessary to help ensure unpaid meal balances are collected and unused balances are refunded or disposed of in accordance with applicable state laws. Proper monitoring is necessary to provide information to the district when amounts are deemed uncollectible and should be written off.

## 6.3 Student workers

The district employs student workers, both high school and college students. These workers perform jobs such as shredding paper, working for the



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district-provided before/after care programs, maintenance work, and clerical work. The district does not have a formal policy that establishes rates of pay. However, the payroll supervisor that had been in that position since 1995 until her retirement from the district in June 2015 indicated the standard hourly rates of pay (for the period we reviewed) were \$10 for college students and \$7.35 for high school students until the 2010-2011 school year, at which time the high school student rate increased to \$8. Varying hourly rates were paid among student workers without documented explanations.

We reviewed student worker payroll records and timesheets for the period July 2009 to June 2014 and identified various concerns including pay rates exceeding the standard rates for some student workers, numerous timesheets with incomplete details, and numerous timesheets without evidence of supervisor approval.

- During the 2013-2014 school year the district employed 18 high school and 21 college students. Payroll records showed that 11 college students were paid at rates exceeding \$10 per hour, with some paid \$12.50 per hour and others paid \$15 per hour. Based on hours worked and using the standard rate as compared to the actual pay rate, we determined these 11 college students were paid \$163,428 or \$44,818 more than would have been paid had the standard student rate been consistently paid. The following chart shows the excess amounts and rates paid for these 11 students during the 2013-2014 school year.

2013-2014 Student Workers	Total Paid	Number of Hours	Standard Rate	Pay Using Standard Rate	Higher Rate Paid	Amount Paid Over Standard Rate
College Student A <sup>1</sup>	\$ 25,800	1,720	\$ 10.00	\$ 17,200	\$ 15.00	\$ 8,600
College Student B	20,384	1,732	10.00	17,320	15.00 <sup>2</sup>	3,064
College Student C	19,673	1,312	10.00	13,120	15.00	6,553
College Student D	18,470	1,231	10.00	12,310	15.00	6,160
College Student E	17,871	1,468	10.00	14,680	15.00 <sup>2</sup>	3,191
College Student F	16,442	1,096	10.00	10,960	15.00	5,482
College Student G <sup>1</sup>	11,413	913	10.00	9,130	12.50	2,283
College Student H	10,796	720	10.00	7,200	15.00	3,596
College Student I	9,438	678	10.00	6,780	15.00 <sup>2</sup>	2,658
College Student J	9,265	681	10.00	6,810	15.00 <sup>2</sup>	2,455
College Student K	3,876	310	10.00	3,100	12.50	776
Totals	\$ 163,428	11,861		\$ 118,610		\$ 44,818

<sup>1</sup> Superintendent's son

<sup>2</sup> Higher rate only paid part of the year



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During the 2012-2013 school year the district employed 49 high school and 5 college students. Payroll records showed the 5 college students were paid \$15 as opposed to \$10 per hour and 4 high school students were paid at rates exceeding \$8 per hour, with 1 paid \$8.50 per hour and 3 paid \$10 per hour. Based on hours worked and using the standard rates as compared to the actual pay rates, we determined these 9 students were paid \$91,005 or \$27,055 more than would have been paid had the standard student rates been consistently paid. The following chart shows the excess amounts and rates paid for these 9 students during the 2012-2013 school year.

2012-2013 Students Workers	Total Paid	Number of Hours	Standard Rate	Pay Using Standard Rate	Higher Rate Paid	Amount Paid Over Standard Rate
College Student A <sup>1</sup>	\$ 19,560	1,304	\$ 10.00	\$ 13,040	\$ 15.00	\$ 6,520
College Student B	17,265	1,151	10.00	11,510	15.00	5,755
College Student C	12,290	819	10.00	8,190	15.00	4,100
College Student D	9,690	646	10.00	6,460	15.00	3,230
College Student E	8,385	559	10.00	5,590	15.00	2,795
High School Student F <sup>1</sup>	11,905	1,191	8.00	9,528	10.00	2,377
High School Student G	5,821	582	8.00	4,656	10.00	1,165
High School Student H	5,332	533	8.00	4,264	10.00	1,068
High School Student I	757	89	8.00	712	8.50	45
Totals	\$ 91,005	6,874		\$ 63,950		\$ 27,055

<sup>1</sup> Superintendent's son

In addition, a review of student workers for the 2009-2010, 2010-2011, and 2011-2012 school years determined 6 students were paid at rates exceeding the standard student rates. As a result, they were paid a total of \$62,484, resulting in \$19,707 more than would have been paid had the standard student rates been consistently paid. Two of the students consistently paid at higher rates from July 2009 to June 2014 were the Superintendent's sons. One received payments totaling \$65,592 during the period and the other received \$27,758.

- Student worker timesheets were not always properly completed and approved by a supervisor. Timesheets require time in/out, lunch time in/out, total hours worked each day, an explanation of any overtime worked, and the worker's and supervisor's signatures. Overall timesheet details and approvals were lacking.

Many of the Superintendent's sons' timesheets were not approved by a supervisor and times in/out were generally not recorded. Also, when the timesheets were approved, it was by a supervisor not working in the same location. Of 180 total timesheets submitted by her sons, 76 did not have supervisor approval and only 2 listed times in/out. In addition,





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there was no supervisor approval for 61 of 63 timesheets for another student, 7 of 13 timesheets for a second student, and 4 of 5 timesheets for a third student. Similar problems of no supervisor approval or timesheets lacking details were noted for other students also, but were not as pervasive.

District policy and regulations should clearly define all student compensation to ensure all employees are treated fairly and equitably and salaries are properly calculated. Proper completion and approval of timesheets is necessary to document hours worked and support payroll disbursements.

#### 6.4 Student computer usage forms

The district does not always maintain students' signed Internet, email and computer use agreement forms and some schools are not using the most current form. Students are required to sign this agreement when they register for school each year per district Regulation 6531 and the copies are to be maintained at each school; however, a review of 20 students from 3 schools determined forms for 6 students could not be located and 9 students had signed outdated forms.

Maintaining documentation along with using the latest approved forms prevents misunderstandings from occurring and is necessary to demonstrate students have been provided with, reviewed, and agreed to abide by the applicable district policies.

#### 6.5 Rental of district facilities

The district does not adequately approve any deviations from the approved fee schedule outlined in district Regulation 7705 when charging fees to rent district facilities. The district rents its facilities to various organizations and individuals for events. The district collected rental fees totaling approximately \$217,000 and \$170,000 for the year ended June 30, 2015, and June 30, 2014, respectively.

We reviewed 6 rental agreements for the 2013-2014 school year and noted some concerns. The district charged 2 not-for-profit organizations half of the standard fees charged to such entities; however, Board approval was not documented. Per district Regulation 7705, the Board reserves the right to waive all, or a part, of the fee schedule at its discretion. In addition, for 2 of the 6 agreements reviewed non-district sports teams were not charged to hold practices at district facilities. There was no documentation to support the method used to determine how or when scheduled fees were reduced or waived. Fees to hold practice may be waived if 75 percent of participants are from the district. District personnel indicated they usually follow procedures used from prior years even if they conflict with district policy. Also, a facsimile signature stamp is used by district personnel showing supervisory approval; however, district personnel stated the supervisor does not actually review and approve most of the rental agreements.



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To ensure renters are treated equitably and in accordance with district regulation, the district needs to maintain documentation of reasons and approvals for rental fees that are reduced or waived.

## 6.6 Superintendent's vehicle

Dr. Critchlow's contract provided her with a district-owned vehicle to be used in carrying out her duties as Superintendent. There was no log or other accounting of the use of this vehicle. The district did not report any value of the usage of a district vehicle as compensation to Dr. Critchlow. The current Superintendent is not provided the use of a district vehicle.

The Internal Revenue Service (IRS) regulations require personal and commuting mileage to be reported as fringe benefits and require the full value of the provided vehicle to be reported if the employer does not require the submission of detailed logs that document business and personal use. Failure to report all taxable benefits can result in the district being subject to penalties and/or fines. If personal and/or commuting use of district vehicles is allowed, procedures must be in place to ensure these regulations are complied with and ensure all employees are aware of any usage restrictions and treated similarly in accordance with an established policy.

## Recommendations

The Board of Education:

- 6.1 Monitor for conflicts of interest and enforce compliance with district policies related to conflicts of interest and supervision of relatives. In addition, the Board should provide oversight of financial transactions of the Superintendent.
- 6.2 Establish policies for charging meals provided to students and monitor and resolve student cafeteria balances at year end.
- 6.3 Establish a written policy covering student pay rates and ensure students are paid at the appropriate rates. In addition, the Board should ensure student workers' timesheets are properly completed and immediate supervisors sign them to indicate their approval.
- 6.4 Ensure the district maintains all required forms from students and current approved forms are used.
- 6.5 Ensure rental fees are charged in accordance with established fee schedules, and establish proper documentation and approval procedures for fee waivers.
- 6.6 Ensure compliance with IRS reporting guidelines and maintenance of vehicle usage logs as appropriate.

## Auditee's Response

- 6.1 *The District agrees with the recommendation regarding conflicts of interest. Since July 2014, the Board of Education has adopted*



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*revised policy relating to conflicts of interest (including anti-nepotism provisions, one type of conflict of interest) which are more restrictive than required by law.*

*Conflict of interest issues are a critical matter for local government. The legitimacy of governance relies on public confidence in public officials to act fairly and impartially and in the best interests of the community. Specific areas of concern include (a) the risk of preferential treatment, such as abuse of office and self-dealing, (b) the risk of adverse treatment, such as prejudice and ideological bias, (c) the risk of accepting gifts and benefits, and (d) the risk of using government property, such as information along with equipment, facilities and financial assets.*

*The District is committed to full compliance with the recommendation. Toward that objective, the District's policy regarding conflicts of interest seeks to establish an ethical culture, with a commitment to serve the public interest at its core and recognizes that conflicts of interest diminish public confidence in the organization. An ethical culture is the single most important factor that ensures the organization retains the public trust required in today's modern world, and therefore, must be ingrained at every level of the organization in each and every task performed.*

- 6.2 *The District agrees with the recommendation. In July 2015, revised Student Meal Account Guidelines were developed and distributed district wide.*

*The audit finding reports a large accumulation of negative student meal account balances. The District believes that this resulted from Dianne Critchlow failing to cause proper collection procedures to be followed, which negatively affected District finances.*

*The District is committed to full compliance with the recommendation.*

- 6.3 *The District agrees with the recommendation and has established procedures for compliance.*

*The audit found that the District did not have a proper policy and that some student workers, including Dianne Critchlow's sons, were paid at a higher rate than the District's informal rate. During 2013-2014 alone, the District had a combined cost in excess of \$40,000 for compensation paid to the two sons of Dianne Critchlow, which was \$10,883 of wages in excess of the wages they would have been paid under the informal rate. Another \$8,897 of excess wages were paid to the two sons of Dianne Critchlow during 2012-2013. The audit report also indicates their timesheets were not approved by an*



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*immediate supervisor. The Board of Education disapproves of these overpayments and this conflict of interest relating to the former Superintendent's sons.*

*The District is committed to full compliance with the recommendation.*

6.4 *The District agrees with the recommendation and is committed to full compliance with the recommendation.*

6.5 *The District agrees with the recommendation. In January 2016, revised facility use procedures and fee schedules were adopted that provide a uniform approach to facility access and cost for facility users.*

*The District is committed to full compliance with the recommendation.*

6.6 *The District agrees with the recommendation and has implemented procedures that comply with IRS guidelines.*

*The District is committed to full compliance with the recommendation.*

## 7. Disbursements and Contracts

The district's procedures for soliciting bids and entering into written contracts need improvement.

### 7.1 Bidding procedures

The district does not always follow its bidding policy when obtaining goods or services. Board Policy 3210 requires employees to obtain quotes from multiple vendors for purchases totaling \$12,499 and lower and competitively bid purchases of \$12,500 and higher. However, Board policy does not address bid requirements when multiple purchases from any one person or vendor total \$12,500 or more during a set period of time (e.g., 90 days). Our review of 20 school year 2013-2014 disbursements requiring bids under district policy determined the following 6 items were not appropriately bid.

Item or Service	Cost
Computers	\$ 188,473
Education training for teachers	118,915
Bus maintenance and repair	40,814
Curriculum training	21,600
Hotel for student choir trip	16,255
Banquet room rental	16,151



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The district had no documentation showing the education and curriculum training services were sole source and district personnel indicated bids were not obtained from other providers. The district utilized the same vendor for multiple bus maintenance and repair transactions in June 2013 and total purchases exceeded the \$12,500 threshold but bids were not solicited. In addition, the district utilized the same vendor for all computer equipment purchased during the 2014 fiscal year, and purchases exceeded the \$12,500 threshold but bids were not solicited. Also, the district does not have a contract with the bus maintenance and repair vendor.

The Board received 4 bids and approved the lowest bid of \$34,404 for a district-owned vehicle for the Superintendent during its April 16, 2013, meeting, but this vehicle was not purchased. Rather, the Superintendent subsequently signed a purchase order dated April 22, 2013, with a vendor that had submitted a bid of \$42,290 that was rejected. The final cost of the vehicle purchased was \$43,337. The Board did not approve the purchase and district staff issued payment to the vendor based on documents submitted and approved by the Superintendent.

Competitive bidding not only ensures the district is complying with Board policy, but also helps ensure all parties are given an equal opportunity to participate in district business. Documentation of the selection process and criteria, including sole source procurement or changes to approved purchases should be retained to support purchasing decisions. Also, a more comprehensive procurement policy establishing time frames when threshold amounts apply would provide a more effective framework for economic management of district resources.

## 7.2 Professional services and contracts

The district has not established policies for the selection of vendors providing professional services. Additionally, the district did not solicit requests for proposals for the three professional services reviewed, including auditing services costing \$17,000 (see MAR finding number 10.2 for more information regarding auditing services), architectural services costing \$129,051, and legal services costing \$61,560 for the year ended June 30, 2014. Also, the district did not have a written agreement for the legal services.

Soliciting proposals for professional services is a good business practice, helps provide a range of possible choices, and allows the district to make better-informed decisions to ensure necessary services are obtained from the best qualified provider after taking expertise, experience, and cost into consideration. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings. Sections 8.285 to Section 8.291, RSMo, provide requirements for the selection of architectural services and Section 432.070, RSMo, requires contracts for political subdivisions to be in writing.



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## Recommendations

The Board of Education:

- 7.1 Solicit bids in compliance with Board policy and amend the policy to add time frames for bid thresholds. In addition, the Board should make purchases based on approved bids.
- 7.2 Periodically solicit proposals for professional services and enter into written agreements for those services. In addition, the Board needs to establish a policy to address the selection of professional services and to ensure that the district is in compliance with state law.

## Auditee's Response

- 7.1 *The District agrees and is in compliance with the recommendation.*

*The audit findings report the transaction where bids were solicited for the purchase of a replacement district-owned vehicle for use by the Superintendent. The Board awarded the purchase to the low bidder. A few days later, without Board authorization and in violation of Board policy, Dianne Critchlow signed a purchase order with a different vendor for a different vehicle at a price approximately \$9,000 greater than authorized by the Board of Education.*

*Fox C-6 Board of Education expects staff to properly implement all Board decisions. In this instance Dianne Critchlow did not implement the Board's decision and the CFO, Mark McCutchen, did not bring this failure or refusal to the Board's attention. The Board of Education disapproves of these acts or omissions. Critchlow and McCutchen are no longer employed by Fox C-6 Schools.*

*The District no longer provides a vehicle to the Superintendent. Dr. Wipke drives his personal vehicle. The District has sold the vehicle purchased by Critchlow.*

*The District is committed to full compliance with the recommendation.*

- 7.2 *The District agrees with the recommendation. During September 2015, the Board of Education adopted MSBA Policy DIE titled "Audits," which provides for a solicitation of independent audit services every three years.*

*The District is in compliance and is committed to continued full compliance with the recommendation. Likewise, the District is committed to engaging in a thorough financial audit process.*



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## 8. Attendance

The district's attendance system does not limit the time period during which changes can be made and there is no review by district officials to ensure changes made to current school year attendance records are appropriate. The risk of erroneous changes significantly affecting attendance reports submitted to the DESE is increased due to the unlimited time period during which changes can be made along with the lack of review procedures.

District procedures require recording of daily student attendance in the attendance system by each teacher or by a school secretary when a teacher is absent. The attendance secretary generates a report to ensure all attendances have been entered. Changes after that day have to be made by the attendance secretary. However, changes to the daily attendance records can be made anytime for the current school year by the secretary. In addition, the attendance system cannot generate a report of changes made further limiting the district's ability to monitor this information.

Correcting attendance data is necessary to ensure accuracy in the reporting process and any changes must be made before attendance can be certified to the DESE. However, review and approval of all changes is necessary to ensure reliability of the data.

## Recommendation

The Board of Education should implement additional controls and procedures to ensure student attendance data is accurately recorded and reported, including restricting the time period when changes can be made without authorization. The Board should also ensure the attendance system is programmed to allow generation of an audit trail report or report of changes.

## Auditee's Response

*The District agrees student attendance data must be accurately recorded and accurately reported; however, limiting the time frame during which corrections can be applied could run counter to the goal of accuracy. Currently, the software application that tracks student attendance does not allow for locking down the data other than at year end. The District will discuss the audit trail documentation with the software vendor.*

*The District is committed to full compliance with the intent of the recommendation to create, maintain, and report accurate student attendance data.*

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## 9. Capital Assets and Fuel Usage

Controls and procedures over district property and fuel usage need improvement.

### 9.1 Capital asset policies and procedures

Records and policies to account for district property are not adequate. District policies document procedures for property located at the school buildings; however, other district buildings and departments, facilities, vehicles, and equipment are excluded. As a result, some district assets are



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not accounted for and capital asset records are not complete. Insurance documents listed the value of district equipment, furniture, and vehicles at \$27.2 million at June 30, 2014.

## Records

Procedures have not been developed to identify capital asset purchases and dispositions throughout the year. Capital asset additions and dispositions are documented when the annual inventory is performed at select locations throughout the school district. An annual inventory is not performed at some district locations including the administrative building, Rickman auditorium, libraries, and inside the maintenance building. Asset records lack some necessary information such as purchase date, vendor, model or serial number, and disposition information such as the date and method of disposal. District personnel indicated they were unsure if the cost associated with each asset is actual or estimated and the district's vehicle listing did not include the purchase price. Except for buses and other vehicles, the district does not tag or otherwise identify property items as belonging to the district.

Capital asset records and annual inventories are not reviewed by district officials each year to ensure accuracy and completeness or to account for additions and dispositions. Board Policy 3300 details procedures for inventorying, disposing, and tracking asset transfers/movements.

A review of the capital asset inventories noted inconsistencies on how and what items are recorded. For example, the Seckman High School inventory listed business classroom inventory as one total amount for \$150,000, and the Antonio Elementary School recorded 32 wooden chairs with a cost of \$1,000 each. In addition, several items with a cost of less than \$100 are included in Antonio Elementary School's inventory such as mops and extension cords.

Adequate capital asset records are necessary to secure better internal control over district property and provide a basis for determining proper insurance coverage on district property. Capital asset records should be maintained on a perpetual basis, accounting for property acquisitions and dispositions as they occur, and include a detailed description of the assets such as date of acquisition and cost, descriptions, make and model numbers, and asset identification numbers; the physical location of the assets; and the date and method of disposition of the assets. All capital assets should be identified as district property with a tag or other similar device, and the district should conduct annual physical inventories at all district buildings and facilities and compare the results to the detailed records.

## Dispositions

School principals do not adhere to the policies established for the disposition of district property. Board Policy 3250 requires the principal at each school to periodically prepare and submit a list of surplus or obsolete property to the Superintendent. The Superintendent is to carry out Board policy on the sale and disposal of the property. The principals do not





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prepare these lists and submit them to the Superintendent. Also, schools record all dispositions in the transferred out section on their inventory; however, they do not indicate the date or method of disposal or if the item was transferred to another school building.

In October 2012, the district obtained trade-in values for 10 school buses. The Board approved the purchase of buses with the trade-in of 10 district school buses; however, the district sold the buses to 6 different purchasers instead of trading them in. All of the buses were sold for amounts equal to the trade-in values quoted with 2 selling for \$50 and \$800 above the trade-in values. District personnel indicated they provided a list of the buses along with the trade in values to parties interested in purchasing them. The personnel could not provide documentation related to the sale of the buses including the advertisement, bids received, or the selection process for the purchasers. In addition, another bus was substituted for 1 of the original 10 buses on the list; however, an updated trade-in value was not obtained. The sale of the buses occurred in June 2013 without Board approval. District personnel stated they have always sold the buses outright instead of trading them in.

The maintenance department collects items to be scrapped throughout the year and takes them to a vendor for recycling. No record documenting the date, items to be scrapped, location the items were obtained from, or approval of a district official is prepared or maintained. Payments received from the vendor were in cash and retained by the maintenance department and used at department personnel's discretion. The current CFO became aware of this process during a discussion with an employee in the department when he inquired about any cash the department had on hand. A cash count revealed the department had \$4,545 in cash remaining from approximately \$6,000 that department personnel indicated was received for a large amount of chain link fence scrapped in 2012. Department personnel indicated they used the money to pay for department expenses. The district deposited \$4,245 on September 22, 2014, after withholding \$300 to establish a petty cash fund for the department.

The district should ensure established disposition policies are adhered to, and expand the policy to include all district property and that policy require the accounting department to be notified when capital asset items are disposed of or moved to a different location.

## 9.2 Fuel usage

The district does not reconcile fuel logs to fuel billings. The district maintains 4 locked bulk fuel tanks at 2 school facilities and uses fuel logs showing the date, amount of fuel pumped, mileage, and the bus or vehicle obtaining the fuel. However, no comparison is performed between total gallons pumped, gallons purchased, and gallons on hand. As a result there is less assurance fuel usage is accounted for, invoices for fuel purchased are correct, and misuse would be detected promptly. The district purchased



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approximately \$583,000 and \$683,000 in fuel during the year ended June 30, 2015, and June 30, 2014, respectively.

Procedures for reviewing fuel used and reconciling use to fuel purchases are necessary to ensure the reasonableness and propriety of fuel use and disbursements. The failure to account for fuel use could result in theft and misuse going undetected.

## Recommendations

The Board of Education:

- 9.1 Ensure complete and detailed capital asset records are maintained, assets are properly tagged for identification, and annual physical inventories are performed and compared to detailed records. In addition, the Board should follow established policies and procedures when capital asset items are disposed of or moved to a different location.
- 9.2 Ensure a documented periodic reconciliation of fuel purchased to fuel used is performed, with any significant differences investigated.

## Auditee's Response

- 9.1 *The District agrees with creating and maintaining appropriate and accurate capital asset records. Accurate capital asset inventory records are necessary to properly track, manage and dispose of inventory eligible items. The District maintains accurate inventory records for its buildings, vehicles, technology devices, and equipment systems relating to HVAC and kitchen equipment, etc. The District does not maintain inventory records for expendable items or non-technological items having an acquisition cost less than \$500 per item.*

*The District is not in full agreement with the suggestion that every item of building contents should be inventoried and valued to provide a basis for determining proper insurance coverage on District property. This approach is not required by insurance companies. Typically, the value of a building's contents is determined as a percentage of the building's replacement value. Building replacement values are determined by applying current construction cost factors to the building square footage data.*

*The District is committed to full compliance with the recommendation as it relates to creating and maintaining accurate capital asset records.*

- 9.2 *The District agrees with the recommendation.*



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*The District believes its reconciliation process for fuel inventory is proper; nevertheless, these procedures will be reviewed, and if necessary, revised to ensure best practices.*

*The District is committed to full compliance with the recommendation.*

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## 10. Audit

The district lacks an internal audit function. In addition, procurement procedures for selecting the annual independent financial audit firm need improvement.

### 10.1 Internal audit

During fiscal year 2014, the district had total revenues and expenditures of approximately \$118 million and \$133 million, respectively, and numerous cash collection points and compliance and policy requirements; however, the district does not have an internal audit function or similar alternative arrangement for audits of various processes. If utilized properly, an internal audit function can assist management in performing its duties more efficiently and effectively, and the savings could potentially exceed the cost. In addition, an internal audit function can enhance the district's annual external audit by providing valuable information to those auditors and ensuring the district has strong internal controls and accounting procedures in place. An effective internal audit function could have helped in discovering and/or resolving many of the accounting and procedural control weaknesses, and policy and compliance issues addressed in this report.

### 10.2 Conflicts of interest and independence

The Board has not requested proposals for services for the district's annual independent financial audit and continues to rehire the former employer of the district's Director of Accounting. The district has utilized this CPA firm for approximately 14 years. On May 21, 2013, the Board appointed the current Director of Accounting. This individual had been the in-charge auditor for the Fox C-6 School District audits performed by the CPA firm for the fiscal years ending June 30, 2010, 2011, and 2012. These actions create the appearance of a potential conflict of interest regarding the choice of audit firms. In addition, auditing the work prepared by the Director of Accounting, a former employee of the CPA firm, creates some uncertainty that the firm was and will be able to complete the audits in an independent and unbiased manner.

The district needs a conflict of interest policy to ensure the hiring of employees from vendors does not cause an actual or appearance of a conflict of interest. Also, Government Auditing Standards Sections 3.02 and 3.14d require auditors to be independent and defines a familiarity threat as the threat that aspects of a relationship with management or personnel of an audited entity, such as a close or long relationship, will lead an auditor to take a position that is not objective.



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## Recommendations

The Board of Education:

- 10.1 Consider appointing an internal auditor to conduct audits of district operations and activities.
- 10.2 Adopt a conflict of interest policy to ensure the hiring of employees from vendors do not cause an actual or appearance of a conflict of interest.

## Auditee's Response

- 10.1 *The District will take this recommendation under advisement.*
- 10.2 *The District agrees with the recommendation to avoid conflicts of interest.*

*The District is committed to actively detecting and avoiding conflicts of interest.*

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# Fox C-6 School District

## Organization and Statistical Information

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The Fox C-6 School District is located in the northeastern part of Jefferson County and covers approximately 102 square miles.

The district operates 2 senior high schools (grades 9-12), 4 middle schools (3 schools are grades 7-8 and 1 school is grades 6-8), 11 elementary schools (9 schools are grades K-6 and 2 schools are grades K-5), and an early childhood center. Enrollment was 11,681 for the 2013-2014 school year. The district employed 1,416 full- and 175 part-time employees, as well as 567 substitutes (teachers, aides, custodians, cafeteria, nurses, and bus drivers) at June 30, 2014.

The Fox C-6 School District has been classified under the Missouri School Improvement Program as "Accredited" by the Missouri Department of Elementary and Secondary Education.

### Board of Education

An elected board acts as the policymaking body for the district's operations. The board's seven members serve 3-year terms without compensation. Members of the board at June 30, 2014, were

John Laughlin, President  
David Palmer, Vice -President  
Dan Kroupa, Treasurer  
Dawn Mullins, Member  
Vernon Sullivan, Member  
Cheryl Hermann, Member  
Steve Holloway, Member

### Superintendent

The district's superintendent at June 30, 2014, was Dr. Dianne Critchlow. Her actual compensation for the 2013-2014 school year totaled \$274,588, which was comprised of a base salary of \$260,598, \$6,640 for sick days, and a \$7,350 annuity. She was also provided a district vehicle. The superintendent's compensation is established by the Board of Education.

The Board of Education voted to place Dr. Critchlow on administrative leave effective June 4, 2014, and appointed Tim Crutchley as interim superintendent through the 2014-2015 school year. Dr. James Wipke became the district's superintendent on July 1, 2015.



Fox School District  
Organization and Statistical Information

Key Personnel Key  
Personnel

The following table lists the district's other key administrators and personnel as of June 30, 2014.

Other Personnel	Title
Andy Arbeitman	Assistant Superintendent of Elementary Education (1)
Dan Baker	Assistant Superintendent of Instruction (2)
Todd Scott	Assistant Superintendent of Human Resources (3)
Dr. Lorenzo Rizzi	Assistant Superintendent of High Schools (4)
Mark McCutchen	Assistant Superintendent of Business and Financial Services (5)
Timothy Crutchley	Assistant Superintendent of Middle Schools and Facilities (6)
Jamie Critchlow	Director of At-Risk Services (7)
Aaron Moore	Director of Technology
Luke Heitert	Director of Data and Student Information
Kristin Pelster	Director of Professional Development (8)
Kelly Nash	Director of Food Services (9)
Jeff Cramer	Director of Facilities
Kevin Cheek	Director of Student Transportation (10)
Matt Norrid	Director of Accounting
Kerry Clack	Payroll Supervisor (11)
Deborah Davis	Administrative Assistant to the Superintendent (12)

- (1) Left the district on June 30, 2015, and was replaced by Randy Gilman.  
 (2) Became principal of Seckman Elementary School on January 1, 2015, and was replaced by Declan FitzPatrick. The title changed for Declan FitzPatrick to Assistant Superintendent of Curriculum and Instruction.  
 (3) Became principal of Seckman High School on July 1, 2015, and was replaced by Dr. Kelly Bracht.  
 (4) Became the Assistant Superintendent of Secondary Schools on July 1, 2015.  
 (5) Left the district on June 30, 2014, and was replaced by John Brazeal. The title changed for John Brazeal to CFO.  
 (6) Left the district on June 30, 2014, and middle schools duties were reassigned to Dr. Lorenzo Rizzi, and the facilities duties were reassigned to John Brazeal.  
 (7) Left the district on June 10, 2014, and was replaced by Jeremy Donald for the next fiscal year starting July 1, 2014.  
 (8) Left the district on June 30, 2015, and was replaced by Amy Zelinski.  
 (9) Left the district on January 31, 2015, and was replaced by Gail Jones.  
 (10) Left the district on October 31, 2014, and was replaced by John Byrne.  
 (11) Left the district on June 30, 2015, and was replaced by Sherry Caldwell.  
 (12) Left the district on June 30, 2015, and was replaced by Sandy Menchella.

Financial Activity

Appendix A is a summary of the district's financial activity for the year ended June 30, 2014.

Appendix A

Fox C-6 School District  
 Statement of Revenues Collected, Expenditures, and Changes in Fund Balances  
 Year Ended June 30, 2014

	General (Incidental) Fund	Special Revenue (Teachers') Fund	Debt Service Fund	Capital Projects Fund	Total
<b>REVENUES COLLECTED</b>					
Local	\$ 41,802,720	10,003,157	2,771,291	3,046,888	57,624,056
County	2,129,309	306,836	230,109	84,667	2,750,921
State	4,337,592	45,270,467	0	912,612	50,520,671
Federal	5,102,705	2,071,489	0	11,501	7,185,695
<b>TOTAL REVENUES COLLECTED</b>	<b>53,372,326</b>	<b>57,651,949</b>	<b>3,001,400</b>	<b>4,055,668</b>	<b>118,081,343</b>
<b>EXPENDITURES</b>					
Instruction	11,562,091	66,216,827	0	1,278,817	79,057,735
Attendance	59,982	0	0	0	59,982
Guidance	0	1,896,496	0	0	1,896,496
Health, psych, speech and audio	1,452,816	47,288	0	0	1,500,104
Improvement of instruction	360,232	28,060	0	0	388,292
Professional development	427,826	0	0	0	427,826
Media services	102,194	1,396,980	0	0	1,499,174
Board of education services	155,904	0	0	0	155,904
Executive administration	2,447,498	1,463,867	0	107,414	4,018,779
Building level administration	1,855,926	6,376,695	0	0	8,232,621
Operation of plant	9,675,945	0	0	167,159	9,843,104
Security services	243,601	0	0	42,947	286,548
Pupil transportation	5,182,158	0	0	0	5,182,158
Food service	4,237,124	0	0	143,696	4,380,820
Community services	1,415,299	68,175	0	0	1,483,474
Capital outlay	0	0	0	7,908,042	7,908,042
Debt Service:					
Principal	0	0	1,350,000	2,898,340	4,248,340
Interest and charges	0	0	1,541,219	1,360,163	2,901,382
<b>TOTAL EXPENDITURES</b>	<b>39,178,596</b>	<b>77,494,388</b>	<b>2,891,219</b>	<b>13,906,578</b>	<b>133,470,781</b>
<b>EXCESS (DEFICIT) OF REVENUES COLLECTED OVER EXPENDITURES</b>	<b>14,193,730</b>	<b>(19,842,439)</b>	<b>110,181</b>	<b>(9,850,910)</b>	<b>(15,389,438)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	0	19,842,439	0	0	19,842,439
Operating transfers (out)	(19,842,439)	0	0	0	(19,842,439)
Net insurance recovery	1,620	0	0	0	1,620
Sale of other property	0	0	0	1,044	1,044
Refunding of bonds	0	0	3,000	0	3,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(19,840,819)</b>	<b>19,842,439</b>	<b>3,000</b>	<b>1,044</b>	<b>5,664</b>
<b>EXCESS (DEFICIT) OF REVENUES COLLECTED AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)</b>	<b>(5,647,089)</b>	<b>0</b>	<b>113,181</b>	<b>(9,849,866)</b>	<b>(15,383,774)</b>
FUND BALANCE, July 1, 2013	21,367,474	0	4,715,267	12,963,206	39,045,947
FUND BALANCE, June 30, 2014	\$ 15,720,385	0	4,828,448	3,113,340	23,662,173

Source: District's independent CPA audit report for the year ended June 30, 2014. Information presented on a modified cash basis.

Appendix B

Fox C-6 School District

Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation

<u>Summary of Improper and Questionable Purchases and Transactions:</u>	<u>Amount</u>	
Questionable Purchases (sum of A from pages 67, 78, and 83)	\$ 56,709.03	A
No Receipt/Invoice or Insufficient Receipt/Invoice (sum of B from pages 69, 79, and 84)	8,876.79	B
Gift Cards and Gifts (sum of C from pages 70 and 80)	8,872.54	C
Over Policy Hotel (sum of D from pages 70 and 81)	14,482.23	D
Over Policy Airline (sum of E from pages 70 and 82)	7,245.40	E
Over Policy Gratuity (sum of F from pages 71, 82, and 84)	357.73	F
Over Policy In Town Meals (sum of G from pages 72 and 84)	198.81	G
Total	\$ 96,742.53	

Legend:

- (1) Along with other problems noted, this transaction includes a gratuity amount that exceeded district policy. These excess gratuities total \$352.27.
  - (2) Attributed these transactions totaling \$27,237 to Dr. Critchlow, Superintendent, based on review of records (notations on charge slips, confirmation emails, etc).
  - (3) This amount was paid back to the district by the Missouri School Administrators PAC in August 2014.
  - (4) Transaction is listed multiple times in appendix due to more than one concern. The amount indicated is applicable to problem noted.
  - (5) Skidding tongs, recovery strap, and tow chain were returned to the district.
  - (6) Amount was paid back to the school by Dr. Critchlow, Superintendent, per her records.
- \* Documentation supporting these gift card purchases includes notations that the gift cards were for needy families, as discussed in MAR finding number 2.1.

District Visa credit card number 4736 issued to Dr. Dianne Critchlow

Transaction			Amount
Date	Vendor	Item/Purpose	
6/5/2011	Target	Stopwatch, balloons, and 3 clipboards	\$ 53.56
6/7/2011	Dick's Sporting Goods	Dual flash camera	157.15
6/16/2011	Panera Bread	Food	10.33
7/18/2011	Panera Bread	Food	89.24
7/19/2011	Pomodoro's	Food	123.84
8/8/2011	Hobby Lobby	Frames and accents	76.86
8/9/2011	Hobby Lobby	Frames and accents	192.82
8/12/2011	Walmart	Power drinks and snacks	158.55
8/14/2011	Jo-Ann's	Banners, stickers, and cutout	163.96
8/15/2011	Office Depot	5 USB drives	51.36



Appendix B

Fox C-6 School District  
 Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation

Transaction Date	Vendor	Item/Purpose	Amount
8/27/2011	Panera Bread	Food	68.27
9/2/2011	Best Buy	Flashlight	36.35
9/7/2011	Panera Bread	Food	33.82
9/21/2011	Pomodoro's	Food	92.20
9/30/2011	Subway	Food	40.90
9/30/2011	Walgreens	Candy	53.14
10/6/2011	Panera Bread	Food	17.24
10/7/2011	Etcetera Flowers & Gifts	Unknown	75.10
10/20/2011	Jewel Box Florist	Plant and football balloon	75.00
10/25/2011	Walmart	Note pad, candy, card reader, and garbage bags	76.57
10/26/2011	Cecil Whittaker's Pizza	Food	211.76
11/2/2011	Panera Bread	Food	53.20
11/10/2011	Bravo West County Italian	Food	63.83 (1)
11/15/2011	Walmart	3 Phone cases, 4 screen covers, batteries, charges, and air freshener	194.97
11/21/2011	Panera Bread	Food	33.41
11/22/2011	Dierbergs	2 Flower rose bunches	32.78
11/22/2011	Dollar Tree	6 Balloon weights	6.56
11/28/2011	Office Depot	Copy paper	76.52
12/13/2011	Target	Nikon camera and Lexmark SD card	674.90
12/15/2011	Target	Nikon camera, USB, and batteries	146.15
12/26/2011	Exxon Mobil	Fuel	38.64
1/5/2012	Subway	Food	14.90
1/24/2012	Wendy's	Food	18.00
1/28/2012	Target	Nikon camera	270.82
2/2/2012	Panera Bread	Food	13.18
2/10/2012	Panera Bread	Food	18.19
3/1/2012	AT&T	iPhone 4	349.99
3/1/2012	Chick-fil-A	Food	15.28
3/7/2012	Walgreens	Candy and cards	43.05
3/20/2012	Chick-fil-A	Food	59.58
3/24/2012	Subway	Food	54.72

## Appendix B

### Fox C-6 School District Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation

Transaction Date	Vendor	Item/Purpose	Amount
3/25/2012	Walmart	Power kit and 2 screen protectors	54.46
4/17/2012	Lowe's	Peat moss, bi metal blades, and hacksaw	59.51
4/17/2012	Walgreens	Photos	106.94
4/18/2012	Terrazza Grill	Food	34.20 (1)
4/24/2012	Foristell Taco Bell	Food	14.34
5/4/2012	Tequila Mexican	Food	13.11 (1)
5/9/2012	Panera Bread	Food	19.67
5/16/2012	Walmart	Gatorade, water, disposable plates and utensils, chips, and condiments	127.96
5/19/2012	Applebee's	Food	61.80 (1)
5/19/2012	Northside	Fuel	50.00
5/31/2012	Chick-fil-A	Food	25.01
6/13/2012	Double Deuce Saloon	Food	129.53 (1)
6/27/2012	Circle K	Convenience store items	16.73
7/3/2012	Boomland	Gas	58.74
7/11/2012	Frankie Gianino's	Food	88.91
7/12/2012	Marriott	NFL football camp	53.97 (1)
7/12/2012	Subway	Food	15.07
7/12/2012	Food Shop	Fuel	55.10
7/13/2012	Burger King	Food	16.72
7/13/2012	Weber's Front Row Grill	Food	161.25 (1)
7/14/2012	Buca di Beppo Indianapolis	Food	142.14
7/14/2012	Marriott	Parking	34.00
7/15/2012	Cloverdale BP	Fuel	67.18
7/16/2012	Marriott	Parking	68.00
7/16/2012	Marriott	Parking	68.00
7/19/2012	Walmart	Gatorade and cups	57.25
8/7/2012	Chick-fil-A	Food	14.62
8/13/2012	New China	Food	24.60
8/31/2012	Walmart	15 Rain ponchos	53.80
9/7/2012	Terrazza Grill	Food	27.85 (1)
9/14/2012	Panera Bread	Food	33.89

## Appendix B

### Fox C-6 School District

#### Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation

Transaction Date	Vendor	Item/Purpose	Amount
9/28/2012	Walgreens	Water and candy	45.27
10/2/2012	Rizzo's	Food	31.76 (1)
10/2/2012	Target	Batteries, phone case, and screen cover	71.44
10/9/2012	54th Street Bar and Grill	Food	52.31
10/9/2012	Chick-fil-A	Food	18.02
10/18/2012	St. Anthony's Gift Shop	Plants	32.00
10/21/2012	Quick Trip	Fuel	58.88
10/23/2012	Chick-fil-A	Food	39.94
10/30/2012	Panera Bread	Food	21.73
11/5/2012	Panera Bread	Food	92.56
11/8/2012	Hobby Lobby	Frames and crafts	65.89
11/9/2012	Walmart	Food	32.20
11/14/2012	Burger King	Food	14.63
11/14/2012	Shelby's Bar And Grill	Food	67.73 (1)
11/15/2012	Grubsteak Restaurant	Food	82.36 (1)
11/19/2012	Dierbergs	Flowers	37.14
11/19/2012	Enterprise Rent-A-Car	Rental charges and fees for one week	397.54
12/2/2012	Target	Food	26.79
12/3/2012	Subway	Food	22.10
12/21/2012	Five Guys	Food	32.73
12/25/2012	Shell Oil	Fuel	61.67
12/27/2012	Target	Food, home items, and stationery	195.04
1/10/2013	Target	Phone charger and 2 cards	25.21
1/22/2013	Dierbergs	Juice, coffee, and donuts	35.04
1/24/2013	El Patron	Food	57.20 (1)
1/24/2013	Walgreens	Candy and drinks	51.04
1/25/2013	JJ Twigs Pizza	Food	45.48 (1)
2/1/2013	Enterprise Rent-A-Car	Car rental fees	48.00
2/14/2013	Panera Bread	Food	40.00
2/16/2013	Fast N Friendly	Fuel	56.18
2/17/2013	Eagle Stop	Fuel	35.14

## Appendix B

### Fox C-6 School District Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation

Transaction Date	Vendor	Item/Purpose	Amount
2/26/2013	Chick-fil-A	Food	54.53
3/8/2013	Chick-fil-A	Food	14.77
3/10/2013	Amazon	11 Phone cases, sport band for cell phone, 2 stylus pens for phone, and screen protector	218.71
3/13/2013	Amazon	2 Desk pad/ desk protectors	128.38
4/6/2013	KFC	Food	114.32
4/9/2013	Lee's Famous Chicken	Food	22.07
4/12/2013	Applebee's	Food	58.23 (1)
4/12/2013	C Barn	Fuel	80.84
4/18/2013	Panera Bread	Food	90.75
4/19/2013	Frankie Gianino's	Food	36.71 (1)
4/22/2013	Walgreens	4 Cards and gift wrap	19.98
4/23/2013	H. Toads	Food	27.73 (1)
5/2/2013	Arby's	Food	43.17
5/7/2013	Walgreens	4 Greeting Cards	15.13
5/9/2013	Walmart	Drinks and candy	8.83
5/13/2013	Panda Express	Food	44.59
5/16/2013	Walmart	Food, drinks, and table covers	147.89
5/21/2013	Walmart	Kitchen utensils, lighters, one use camera, 4 mugs, sunscreen, conditioner, and shampoo	116.90
6/4/2013	Arby's	Food	44.42
6/11/2013	Drunken Noodles	Food	95.24 (1)
6/12/2013	Target	Drinks	58.06
6/22/2013	Alamo Rent a Car	Time and distance \$95 per day and car class change charge for Marzano Conference	239.00
6/22/2013	MCO Enterprises	Food	18.22
6/25/2013	Lee's Famous Chicken	Food	12.66
6/26/2013	Drunken Noodles	Food	40.89 (1)
6/27/2013	Walmart	2 Disposable cameras and drinks	63.45
7/17/2013	Garvey's Grill	Food	40.09 (1)
7/19/2013	Pomodoro's	Food	103.80
7/20/2013	Arby's	Food	36.35

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Fox C-6 School District  
 Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation

Transaction Date	Vendor	Item/Purpose	Amount
7/20/2013	Cranes County Store	Fuel	57.42
7/28/2013	Romano's Macaroni Grill	Food	42.20 (1)
7/29/2013	Cheddar's Restaurant	Food	42.53 (1)
8/6/2013	Office Depot	iPad case and travel phone charger	269.29
8/7/2013	Drunken Noodles	Food	24.31
8/8/2013	Ace Hardware	56 Fasteners, blank key, and screws	42.14
8/11/2013	Office Depot	Notebook, binder ring, 4 portfolios, cable, pencil box, pens, and DVD-R spindle	78.28
8/20/2013	Chick-fil-A	Food	24.10
9/6/2013	McDonald's	Food	36.54
9/11/2013	Office Depot	Calculator	16.39
9/12/2013	Chick-fil-A	Food	24.27
9/12/2013	Walmart	Cups, foil, freezer bags, chips, plates, and napkins	73.37
9/17/2013	Taco Bell	Food	19.16
9/19/2013	Walmart	Balloon, candy, and cookies	106.94
9/21/2013	Shell Oil	Fuel	40.40
9/23/2013	Dierbergs	Donuts and milk	37.91
9/25/2013	Missouri School Administrators PA	Donation	240.00 (3)
10/2/2013	Walmart	Charcoal, lighter, lighter fluid, kitchen utensils, napkins, table cloths, plates, and forks	132.00
10/14/2013	Wireless Freedom	Replace glass and LCD in phone	422.82
10/15/2013	Panera Bread	Food	87.37
10/16/2013	Walmart	Apples, storage bag, candy, spoon, garlic press, disposable cutlery, cups, paper towels, jerky, and drinks	195.98
10/19/2013	Casey's	Fuel	78.13
10/19/2013	Taco Bell	Food	13.40
10/19/2013	TGI Friday's	Food	35.50 (1)
10/21/2013	Walmart	2 Phone sleeves, phone accessories, wipes, earbuds, and screen protector	184.90
10/31/2013	Drunken Noodles	Food	40.92 (1)
10/31/2013	Panera Bread	Food	127.26
11/6/2013	Chick-fil-A	Food	23.35
11/11/2013	Walgreens	Greeting cards and water	7.09
11/11/2013	Walmart	Food	106.18

## Appendix B

### Fox C-6 School District

#### Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation

Transaction Date	Vendor	Item/Purpose	Amount
11/12/2013	McDonald's	Food	30.98
11/14/2013	54th Street Bar and Grill	Food	70.44 (1)
11/14/2013	Pomodoro's	Food party trays	98.98
11/17/2013	Circle K	Fuel	62.71
11/20/2013	Panera Bread	Food	43.44
11/30/2013	Circle K	Fuel	54.50
11/30/2013	Romano's Macaroni Grill	Food	125.62 (1)
12/1/2013	Dairy Queen	Food	11.74
12/1/2013	Pick A Dilly	Fuel	35.30
12/10/2013	DiGregorios Italian Market	Food	116.23
12/11/2013	Walmart	Christmas wrap, gift boxes, and batteries	101.82
12/19/2013	Chick-fil-A	Food	17.81
12/19/2013	Walmart	Food	89.62
1/5/2014	Radio Shack	Charger	24.71
1/22/2014	Disney Store	40 Bags	43.36
1/22/2014	KFC	Food	56.19
2/5/2014	Burger King	Food	14.14
2/8/2014	MO Metrix Test Prep	Flash card study system	43.98
2/9/2014	Shell Oil	Fuel	47.61
2/10/2014	Walmart	Candy, calculator, turkey jerky, and valentine cards	238.07
2/15/2014	Avis Rent a Car	Car rental	332.20
2/15/2014	Barlines Omni Nashville	Food	62.71 (1)
2/15/2014	Checker Cab Nashville	Cab fare	20.00
2/16/2014	Biruk Yimer	Cab fare	35.00 (1)
2/16/2014	Omni Nashville	Food	7.50
2/16/2014	Shell Oil	Fuel	56.16
2/16/2014	Super Park Lot A	Parking	84.00
2/16/2014	Tootsies Nashville Airport	Food	62.00 (1)
2/24/2014	Panera Bread	Food	33.83
3/7/2014	Terrazza Grill	Food	21.65 (1)
3/25/2014	Panera Bread	Food	15.92

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Fox C-6 School District  
 Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation

Transaction Date	Vendor	Item/Purpose	Amount
4/3/2014	Hobby Lobby	Paper crafting	89.14
4/5/2014	McDonald's	Food	11.79
4/11/2014	Walmart	Drinks, cups, and napkins	152.00
4/14/2014	Panera Bread	Food	31.10
4/23/2014	Panera Bread	Food	32.30
4/30/2014	Panera Bread	Food	53.44
5/7/2014	Custom Cellular	iPhone 5, phone case, and iPad air screen	70.36
5/8/2014	Walmart	Drinks, BBQ fixings, chips, and cookies	187.92
5/9/2014	Chick-fil-A	Food	71.62
5/9/2014	Custom Cellular	2 iPhone clear coat and iPad air screen	64.98
5/20/2014	Walmart	Water, plates, softballs, sunscreen, insect repellent, and bag	236.64
5/27/2014	Panera Bread	Food	22.69
5/29/2014	Panera Bread	Food	69.00
		Subtotal Questionable Purchases	15,461.12 A
6/9/2011	China Wok	Food	24.20
7/20/2011	McDonald's	Food	31.56
7/22/2011	Shell Oil	Fuel or convenience store items	15.06
7/28/2011	Fortels Pizza Den	Food	55.80
7/30/2011	Clark	Fuel	42.74
8/12/2011	Detour Grill & Bar	Food	248.24 (1)
10/13/2011	Exxon Mobil	Fuel	53.20
11/27/2011	Break Time	Fuel or convenience store items	50.79
2/7/2012	Capital Plaza Hotel	Park Place Restaurant	37.21
2/7/2012	El Maguey	Food	21.43
2/8/2012	Double Deuce Saloon	Food	148.70 (1)
2/13/2012	Garvey's Grill	Food	37.46 (1)
2/19/2012	Four Seasons Hotels	Unknown	7.58
3/14/2012	Double Deuce Saloon	Food	147.99 (1)
3/21/2012	Shoney's	Food	26.88
4/4/2012	Marshalls	Unknown	24.56
5/20/2012	Arnold Plaza	Unknown	53.57

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### Fox C-6 School District

#### Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation

Transaction Date	Vendor	Item/Purpose	Amount
6/27/2012	El Paisano Mexican Restaurant	Food	48.55 (1)
6/27/2012	Hotel.com	NFL football camp	327.34
6/28/2012	Hotel.com	NFL football camp	327.34
7/8/2012	Hotel.com	NFL football camp	350.79
7/14/2012	Puerto Vallarta	Unknown	69.20
7/15/2012	Marriott	Coffee	25.12
9/26/2012	El Paisano Mexican Restaurant	Food	36.88 (1)
10/14/2012	Edible Arrangements	Unknown	83.51
10/15/2012	McDonald's	Food	12.12
10/18/2012	Southwest Airlines	Unknown	10.00
10/18/2012	Southwest Airlines	Unknown	10.00
10/18/2012	Southwest Airlines	Unknown	10.00
10/18/2012	Southwest Airlines	Unknown	10.00
10/31/2012	Detour Grill & Bar	Food	28.74 (1)
12/7/2012	Chick-fil-A	Food	30.29
12/19/2012	Target	Unknown	101.23
2/1/2013	Shell Oil	Fuel	54.08
2/13/2013	Weber's Front Row Grill	Food	133.07
2/26/2013	Amazon	Unknown	134.15
3/8/2013	Cecil Whittaker's Pizza	Food	96.91
3/13/2013	Panera Bread	Food	46.62
3/15/2013	Shell Oil	Fuel	76.27
3/20/2013	Bob Evan's	Food	51.44 (1)
4/22/2013	JJ Twigs Pizza	Food	41.19
4/22/2013	Circle K	Fuel or convenience store items	10.00
4/24/2013	Bootleggers	Food	109.83 (1)
4/26/2013	Subway	Food	13.79
5/22/2013	Terrazza Grill	Food	41.70 (1)
5/31/2013	Shell Oil	Fuel	59.03
6/18/2013	Margaritaville	Food during Marzano Conference	362.04
7/3/2013	Shell Oil	Fuel	51.68



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Fox C-6 School District  
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Transaction Date	Vendor	Item/Purpose	Amount
7/9/2013	Shell Oil	Fuel	58.84
7/11/2013	Shell Oil	Fuel	57.41
7/22/2013	Drunken Noodles	Food	61.75 (1)
7/27/2013	Circle K	Fuel	10.00
8/21/2013	Circle K	Fuel or convenience store items	10.00
8/22/2013	Drunken Noodles	Food	23.47
9/7/2013	Circle K	Fuel or convenience store items	10.00
9/22/2013	Shell Oil	Fuel	82.69
9/27/2013	Chick-fil-A	Food	14.07
10/7/2013	Cecil Whittaker's Pizza	Food	99.98
10/11/2013	Detour Grill & Bar	Food	42.15 (1)
10/13/2013	Shell Oil	Fuel	49.96
10/17/2013	Shell Oil	Fuel	64.83
10/21/2013	Arby's	Food	25.42
10/22/2013	Alexandria Unico	Unknown	24.27
10/22/2013	RFD	Unknown	46.90
11/9/2013	Wendy's	Food	20.87
11/18/2013	Drunken Noodles	Food	26.77 (1)
11/29/2013	Circle K	Fuel	28.45
12/3/2013	Circle K	Fuel	10.00
12/21/2013	Express Mart	Fuel	50.12
2/9/2014	Evaluation Systems	Test Fee	Unknown
4/17/2014	Shell Oil	Fuel	29.95
5/15/2014	China King	Food	45.37
5/21/2014	Express Mart	Food	34.09
5/21/2014	Express Mart	Fuel	71.12
5/29/2014	Sunny Street Café	Food	21.52
Subtotal No Receipt or No Detailed Charge Slip			4,809.88 B
8/10/2011	Panera Bread	15 Gift cards	200.00
12/13/2011	Walgreens	4 Chick-fil-A gift cards, Applebee's gift card, 3 Buffalo Wild Wings gift cards, Subway gift card, and 2 Burger King gift cards - all for needy families *	204.01
6/4/2012	Q Nails	Gift card	100.00

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Fox C-6 School District

Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation

Transaction Date	Vendor	Item/Purpose	Amount
11/9/2012	Walmart	3 Walmart gift cards, 4 Buffalo Wild Wings gift cards, preloaded MasterCard, 4 Burger King gift cards, 2 Taco Bell gift cards, and 3 Subway gift cards - all for needy families *	620.44
12/2/2012	Target	4 Entertainment cards - all for needy families *	100.00
5/7/2013	Walgreens	Champs Sports gift card, 4 Macy's gift cards, and 4 Bass Pro gift cards	500.00
5/21/2013	Walmart	4 Subway gift cards and 2 Taco Bell gift cards	90.00
11/11/2013	Walgreens	5 Brinker gift cards	125.00
11/26/2013	Walgreens	Red Lobster gift card, 2 Macy's gift cards, 4 Buffalo Wild Wings gift cards, 2 Best Buy gift cards, and 1 Subway gift card - all for needy families *	330.00
2/10/2014	Walmart	2 Subway gift cards, 2 Itunes gift cards, 2 Buffalo Wild Wings gift cards, and 10 Walmart gift cards - all for needy families *	1,180.00
		Subtotal Gifts Cards and Gifts	<u>3,449.45</u> C
10/3/2011	Marco Beach Ocean Resort	2 Nights at \$245 in Marco Island, FL	270.00
2/19/2012	Four Seasons Hotels	4 Nights at \$185 in Houston, TX	300.00
11/19/2012	Marriott	5 Nights at \$258 in Denver, CO	740.00
		Subtotal Over Policy Hotel	<u>1,310.00</u> D
10/17/2012	Southwest Airlines	Round trip to Denver, CO	355.60
10/17/2012	Southwest Airlines	Round trip to Denver, CO	355.60
		Subtotal Over Policy Airline	<u>711.20</u> E
10/12/2011	Double Deuce Saloon	Gratuity	6.71
10/12/2011	Double Deuce Saloon	Gratuity	0.42
1/18/2012	Double Deuce Saloon	Gratuity	7.19
2/6/2012	Spectators	Gratuity	2.86
2/18/2012	Guadalajara Del Centro	Gratuity	5.62
3/29/2012	Double Deuce Saloon	Gratuity	14.42
4/11/2012	Double Deuce Saloon	Gratuity	11.24
6/13/2012	Double Deuce Saloon	Gratuity	7.82
10/8/2012	Romano's Macaroni Grill	Gratuity	3.10 (4)
11/2/2012	Bravo West County Italian	Gratuity	2.36 (4)
1/9/2013	Weber's Front Row Grill	Gratuity	13.64
1/18/2013	Terrazza Grill	Gratuity	5.59 (4)

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Transaction Date	Vendor	Item/Purpose	Amount
1/29/2013	Nicoletti Inc.	Gratuity	3.11 (4)
3/14/2013	Terrazza Grill	Gratuity	6.50 (4)
3/14/2013	Terrazza Grill	Gratuity	6.82 (4)
4/10/2013	Weber's Front Row Grill	Gratuity	8.07
4/25/2013	H. Toads	Gratuity	9.61
5/8/2013	Weber's Front Row Grill	Gratuity	21.74
8/5/2013	54th Street Bar and Grill	Gratuity	2.64 (4)
8/6/2013	Terrazza Grill	Gratuity	4.75 (4)
8/12/2013	Drunken Noodles	Gratuity	5.05 (4)
8/21/2013	Weber's Front Row Grill	Gratuity	10.23 (4)
9/30/2013	Weber's Front Row Grill	Gratuity	14.98 (4)
10/3/2013	Terrazza Grill	Gratuity	4.44
10/4/2013	Frankie Gianino's	Gratuity	13.48 (4)
10/22/2013	Legal Sea Foods	Gratuity	7.26
10/23/2013	Harry's	Gratuity	6.65
10/24/2013	Chart House	Gratuity	14.67
10/25/2013	Fado Irish Pub	Gratuity	10.40
12/12/2013	Weber's Front Row Grill	Gratuity	15.68
1/10/2014	Applebee's	Gratuity	1.98 (4)
1/15/2014	Weber's Front Row Grill	Gratuity	9.02
1/21/2014	Capital Plaza Fountain	Gratuity	2.75
2/11/2014	Baileys Sports Grille	Gratuity	11.23
2/11/2014	Chili's Lambert Airport	Gratuity	6.23
2/11/2014	Tenn Cab Taxi 39	Gratuity	1.25
2/12/2014	Swing Door	Gratuity	3.53
3/10/2014	St. Louis Sports Zone	Gratuity	17.53
		Subtotal Over Policy Gratuity	<u>300.57</u> F
10/8/2012	Romano's Macaroni Grill	Food	7.00 (4)
11/2/2012	Bravo West County Italian	Food	10.38 (4)
1/18/2013	Terrazza Grill	Food	2.90 (4)
1/29/2013	Nicoletti Inc.	Food	6.47 (4)

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Transaction Date	Vendor	Item/Purpose	Amount
3/14/2013	Terrazza Grill	Food	27.85 (4)
3/14/2013	Terrazza Grill	Food	1.89 (4)
8/5/2013	54th Street Bar and Grill	Food	8.87 (4)
8/6/2013	Terrazza Grill	Food	1.91 (4)
8/12/2013	Drunken Noodles	Food	8.70 (4)
8/21/2013	Weber's Front Row Grill	Food	8.31 (4)
9/30/2013	Weber's Front Row Grill	Food	9.84 (4)
10/4/2013	Frankie Gianino's	Food	37.99 (4)
1/10/2014	Applebee's	Food	35.32 (4)
5/6/2014	Panera Bread	Food	5.54
		Subtotal Over Policy In Town Meals	<u>172.97</u> G
		Total for Credit Card Number 4736	<u>26,215.19</u>

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Transaction Date	Vendor	Item/Purpose	Amount
<u>District Discover credit card number 4343 issued to Superintendent's Administrative Assistant</u>			
5/24/2011	Amazon	USB camera	69.00
6/6/2011	Office Depot	Letters block	16.59
6/7/2011	Golf Discount of St. Louis	Various golf items and 4 gift certificates	1,594.19 (2)
6/8/2011	Walmart	3 Golf balls	32.35 (2)
6/14/2011	Domino's Pizza	Food	261.99 (2)
7/8/2011	AT&T	Data	25.00
8/3/2011	AT&T	Data	25.00 (2)
8/9/2011	AT&T	Data	25.00
8/16/2011	Creve Coeur Camera	Cameras, sun pack film, battery, SD cards, and flash	1,521.89 (2)
9/8/2011	AT&T	Data	25.00
9/9/2011	AT&T	Data	25.00 (2)
10/2/2011	Lodge of the Four Seasons	Food	57.20 (2)
10/10/2011	AT&T	Data	25.00
11/10/2011	AT&T	Data	25.00
11/15/2011	AT&T	Data	25.00 (2)
12/23/2011	AT&T	Data	25.00
1/15/2012	AT&T	Data	25.00 (2)
1/23/2012	AT&T	Data	25.00
1/28/2012	Best Buy	2 Keyboard cases for iPad	159.98
2/22/2012	AT&T	Data	25.00
3/6/2012	Office Max	2 SD cards	59.98 (2)
3/23/2012	AT&T	Data	25.00
4/27/2012	Jo-Ann's	Decorations	77.59
4/27/2012	Party City	Party decorations	91.66
4/27/2012	Sam's Club	Paper, plates, and juice	176.02
4/28/2012	Carnival & Party	Party decorations	24.96
4/28/2012	Walmart	Food	41.48
5/10/2012	AT&T	iPhone 4S	634.94 (2)
5/30/2012	Elephant Bar	Food	37.79 (1), (2)

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Transaction Date	Vendor	Item/Purpose	Amount
5/31/2012	AT&T	Sim card	10.82 (2)
6/4/2012	Walmart	Screen protector, 2 phone cases, golf balls, backpack, candy, 4 conditioners, shampoo, 22" TV, camera, and 8G iPod touch	908.44 (2)
6/7/2012	Dick's Sporting Goods	Clothing, golf items, and other items	1,603.19 (2)
7/16/2012	AT&T	Clear coat iPhone, clear coat Galaxy Smartphone, and phone case	79.97 (2)
8/14/2012	Trotter Photo	2 Photo booths	800.00
11/7/2012	Walgreens	Sympathy card	4.00
11/16/2012	Sam's Club	Food, mugs, paper ware, 4 USB, and card	296.42
12/1/2012	Lee's Famous Chicken	Tea	26.47
12/18/2012	Apple Store	iPad, pin adapter, and iPad keyboard	377.95
1/11/2013	Learning Sciences	Marzano Conference	4,169.00 (2)
4/26/2013	Dollar Tree	Decorations	106.86
4/26/2013	Sam's Club	Food	331.55
4/29/2013	Carnival & Party	Party supplies	61.35
4/29/2013	Walmart	Paper products	117.45
4/30/2013	The Pasta House	Food	96.80 (1)
5/1/2013	Red Lobster	Food	43.27 (1)
5/6/2013	Fran Ann Engravings	Chrome paperweights and engraved watches	157.50
5/6/2013	Joey B's	Food	159.29 (1)
5/6/2013	Things Remembered	Personalized watch and diver watch	265.00
5/10/2013	Dollar Tree	Wedding favor box, wedding garland, and other items	20.59
5/10/2013	Things Remembered	8 Personalized pens	207.92
5/10/2013	Party City	Decorations	121.61
5/11/2013	Dollar Tree	Wedding favor box and decorations	22.96
5/12/2013	Sam's Club	Food	68.98
5/16/2013	Frankie Gianino's	Food	31.73 (1)
5/16/2013	Walmart	Food	22.30
5/30/2013	Blue Owl	Food	293.04 (1), (2)
6/12/2013	Hard Rock Hotel Orlando	Valet parking for 4 Nights	100.00
6/12/2013	Romano's Macaroni Grill	Food	49.97 (1)
7/11/2013	Panera Bread	Food	36.77

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Transaction Date	Vendor	Item/Purpose	Amount
7/14/2013	H. Toads	Food	97.64 (1)
7/17/2013	Applebee's	Food	60.27 (1)
7/17/2013	Camden on the Lake	1 Extra night	136.25
7/22/2013	Ellisville Photo Ticket	Red light camera ticket	104.00 (2), (6)
8/7/2013	Amazon	1 Colorful rhinestone lanyard with vertical rhinestone lined ID badge holders and other items	173.45 (2)
8/8/2013	Amazon	Phone case and charger	19.04 (2)
8/8/2013	Amazon	ID badge holders, wall charger, phone cases, and lanyard keychain card holders	144.58 (2)
8/13/2013	Hobby Lobby	Paper crafting	8.99
8/16/2013	Hobby Lobby	7 Paper crafting	43.13
8/16/2013	The Dough Depot	Lunch	121.46 (1)
8/27/2013	Fran Ann Engravings	Engraved trophy	106.00
8/29/2013	Crown Trophy	Trophy	175.00
8/30/2013	Applebee's	Food	21.91 (1)
8/30/2013	Qdoba Mexican Grill	Naked burrito bar 50, lettuce, tortillas, and queso	606.89 (2)
9/2/2013	Amazon	Paperback book	73.99 (2)
9/24/2013	Amazon	19 ASUS tablets and 5 Kindle Fires	3,230.56 (2)
9/25/2013	Amazon	20 Sweatshirts	730.54
10/4/2013	Domenico's	Food	36.53
10/8/2013	Southwest Airlines	Flights	147.30
10/16/2013	Panera Bread	Food	152.23
10/21/2013	Amazon	Backpack	31.23 (2)
10/22/2013	Panera Bread	Food	25.25
10/25/2013	Hobby Lobby	Paper crafting	68.61
10/28/2013	Panera Bread	Food	266.19
11/22/2013	Viviano's Festa Italian	Food	272.63
11/25/2013	Sam's Club	Plates and chocolate	86.42
12/2/2013	Amazon	2 Cameras	138.95 (2)
12/4/2013	Da Aetn Shop	2 DVDs	38.94
12/5/2013	Da Aetn Shop	5 DVDs	73.95

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Transaction Date	Vendor	Item/Purpose	Amount
12/10/2013	Amazon	2 Chargers, treats, 11 phone cases, stylus, screen protector, 2 ID badge holders, and battery kit	303.74 (2)
12/10/2013	Dollar Tree	Gift bags and Christmas wrap	41.00
12/12/2013	Amazon	Asus Nexus 7 official power adapter and phone case	68.94 (2)
12/12/2013	O'Charley's	Food	118.75 (1)
12/13/2013	Dollar Tree	Christmas bows, bags, and gift wrap	19.00
12/14/2013	Sam's Club	Food, ribbon, plates, cups, cards, and napkins	400.56
12/16/2013	Catering Your Way By Lisa	Food	315.00
12/19/2013	Amazon	Memory card, 6 phone cases, and data cable	574.51 (2)
12/20/2013	Red Lobster	Food	263.22 (1)
12/23/2013	Amazon	Phone cases	89.95 (2)
12/23/2013	Sam's Club	Food	46.96
1/2/2014	Rizzo's	Food	152.30
1/23/2014	American Association of Schools	Spouse and guest registration	69.00
1/23/2014	Capital Plaza Hotel	1 Night	88.81 (2)
1/24/2014	Barnes & Noble	3 Paperback books	72.32
1/26/2014	Amazon	2 Tablets, 11 phone cases, Samsung Note, USB charger, wireless keyboard, charger, lanyard, printer, 2 keyboard cases, laptop sleeve, and car decal	1,453.17 (2)
1/28/2014	Amazon	4 Zipper sleeve covers, 8 Asus Tablets, case for Asus Memo, and 4 Google Nexus 7 tablets	1,100.09 (2)
1/28/2014	Amazon	sleeves	174.33 (2)
1/29/2014	Office Depot	Tablet	1,073.65
1/29/2014	Office Depot	Tablet	2,468.00
1/29/2014	Office Depot	Tablet	58.05
1/29/2014	Office Depot	Photo HP, 60Pk	22.99
1/30/2014	Panera Bread	Food	229.97
1/31/2014	Office Depot	Photo HP, 60Pk	22.99
1/31/2014	Sam's Club	Candy and snacks	196.72
2/3/2014	TGI Friday's	Food	125.54 (1)
2/7/2014	Amazon	4 Wall chargers and 2 cables	71.94 (2)
2/7/2014	Hotel.com	1 Night	115.24 (2)



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Transaction Date	Vendor	Item/Purpose	Amount
2/16/2014	Omni Nashville	Long distance telephone	39.08 (2)
2/16/2014	Omni Nashville	Valet parking	32.85 (2)
2/19/2014	Amazon	Otterbox phone case and Samsung Note 3	857.35
3/7/2014	Frankie Gianino's	Food	31.73 (1)
3/12/2014	Amazon	Hard case cover, privacy screen protector, and 6 phone cases	22.93 (2)
3/13/2014	Amazon	Phone cases	69.12 (2)
3/14/2014	Amazon	Keurig Brewer and K-cups	293.22 (2)
3/15/2014	Amazon	K-Cups, keypad, cover, and phone cases	342.95 (2)
3/18/2014	Qdoba Mexican Grill	Food	158.00
3/24/2014	Amazon	2 Wall chargers and 6 USB cables	105.92 (2)
3/24/2014	Amazon	3 External battery power bank backup chargers	119.97 (2)
3/27/2014	Amazon	Printer, 2 flash cards, 4 flash drives, headphones, and an Apple TV	756.20 (2)
3/27/2014	Amazon	2 Phone cases and 3 extended battery cases	76.43
3/27/2014	House of Inks	13 Ink cartridges	75.41
3/27/2014	Walgreens	Tampons	22.98
3/29/2014	Amazon	2 Rugged ridge 3/4" stainless steel D-shackles	101.18 (2)
4/2/2014	Amazon	5 Phone covers	29.02 (2)
4/2/2014	Amazon	4 Phone cases, 25" swivel grab skidding tongs, recovery strap, screen protector, and tow chain	176.74 (2), (5)
4/4/2014	Amazon	Tow chain	71.13 (2), (5)
4/8/2014	Amazon	Otterbox phone case	22.99 (2)
4/8/2014	Character Ed Partnership	Promising Practice Application for Braves Builders	20.00
4/9/2014	Amazon	Phone case and 3 rechargeable batteries	186.40 (2)
4/10/2014	Amazon	Rechargeable phone case	65.98 (2)
4/10/2014	Sam's Club	Apple cedar, cappuccino variety, hot chocolate, and tea	155.64
4/22/2014	Pomodoro's	Food	172.90
4/25/2014	Amazon	Gravity-Feed airbrush 3 tip set and airbrush kit	323.95 (2)
4/25/2014	Dollar Tree	Plastic tumblers	47.81
4/25/2014	Sam's Club	Food	23.32
4/26/2014	Sam's Club	Food	89.93
5/1/2014	Amazon	2 Phone cases	20.28 (2)

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Transaction Date	Vendor	Item/Purpose	Amount
5/1/2014	Amazon	4 Charging cables, USB cables, 5 phone cases, and airbrush color set	177.93 (2)
5/2/2014	Amazon	USB car charger and 26 wicked colors 2 oz. detail colors airbrush paint set	139.91 (2)
5/12/2014	Dollar Tree	Balloons and graduation decorations	26.24
5/20/2014	Amazon	Box of softballs	65.05
5/20/2014	Amazon	2 Slow pitch bats	97.59
5/20/2014	Sam's Club	Crackers, snacks, 2 fruit bowls, and cheese tray	53.72
5/22/2014	Dairy Queen	Food	33.96
5/22/2014	Papa John's	Food	30.00 (1)
6/1/2014	Amazon	Slow pitch bat and box of softballs	90.04 (2)
		Subtotal Questionable Purchases	<u>37,928.33</u> A
5/16/2011	Dell	Unknown	43.99
6/4/2011	Holiday Inn	Unknown	102.78
6/10/2011	Tan-Tar-A Resort	Unknown	329.73
8/29/2011	Edible Arrangements	Unknown	80.00
9/22/2011	Sunny Street Café	Food	230.00
9/22/2011	Sunny Street Café	Food	88.00
10/11/2011	AT&T	Data	25.00
10/26/2011	Camden on the Lake	Unknown	328.11
12/15/2011	AT&T	Data	25.00
12/19/2011	Cici's Pizza	Unknown	75.00
12/19/2011	Edible Arrangements	Unknown	81.50
1/8/2012	Survey Monkey	Unknown	200.00
2/26/2012	AT&T	Data	30.00
3/27/2012	AT&T	Data	30.00
4/22/2012	AT&T	Data	25.00
4/25/2012	AT&T	Data	30.00
4/27/2012	Lodge of the Four Seasons	Unknown	397.71
5/15/2012	Holiday Inn	Unknown	98.62
6/16/2012	Holiday Inn	Unknown	102.78
9/26/2012	McDonald's	Unknown	2.79
11/26/2012	Dollar Tree	Unknown	12.00

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Transaction Date	Vendor	Item/Purpose	Amount
1/23/2013	Hotel.com	Unknown	101.16
1/24/2013	Office Depot	Unknown	19.78
1/25/2013	Best Value Inn & Suites	Unknown	267.00
4/26/2013	Camden on the Lake	Unknown	42.51
6/6/2013	Office Depot	Unknown	39.56
7/16/2013	Culvers	Unknown	8.90
9/24/2013	Amazon	Prime membership	59.00
10/2/2013	McDonald's	Unknown	6.24
10/8/2013	Southwest Airlines	Unknown	25.00
12/19/2013	Amazon	Unknown	38.94
1/23/2014	Southwest Airlines	Unknown	25.00
3/13/2014	Amazon	Unknown	12.98
4/22/2014	Amazon	Unknown	91.99
4/23/2014	Blue Owl	Unknown	79.12
4/23/2014	Weber's Front Row Grill	Unknown	296.45
5/18/2014	Amazon	Unknown	25.19
5/18/2014	Amazon	Unknown	25.19
		Subtotal No Receipt or No Detailed Charge Slip	<u>3,502.02</u> B
8/3/2011	Edible Arrangements	Arrangement	81.00 (2)
11/14/2011	Edible Arrangements	Arrangement	66.50
1/5/2012	Edible Arrangements	Arrangement	70.50
4/16/2012	Edible Arrangements	Arrangement	119.56 (2)
4/27/2012	Dollar Tree	Gift items	57.00
5/30/2012	Dick's Sporting Goods	2 Dick's Sporting Good's gift cards	100.00 (2)
5/31/2012	Walmart	Chili's gift card and 2 Pizza Hut gift cards	85.00 (2)
6/4/2012	Walmart	2 Pizza Hut gift cards	60.00 (2)
6/12/2012	Edible Arrangements	Arrangement	85.00
8/29/2012	Edible Arrangements	Arrangement	86.99 (2)
11/7/2012	Walgreens	5 \$25 Darden gift cards	125.00 (2)
11/16/2012	Edible Arrangements	Arrangement	94.99
12/14/2012	Shop N' Save	3 Kohl's gift cards - all for needy families *	125.00 (2)

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Transaction Date	Vendor	Item/Purpose	Amount
3/4/2013	Edible Arrangements	Arrangement	80.99 (2)
3/19/2013	Fran Ann Engravings	32 Retirement clocks, 20 crescent/gold fill 15 years, 20 dome paperweights 20 years, 15 small glass box 25 years, 3 women's watches, and 2 cases	2,518.50
5/28/2013	Things Remembered	Retirement gifts	187.98
6/4/2013	Fran Ann Engravings	Curved glass 15 yrs.	17.50
8/27/2013	Edible Arrangements	Arrangement	82.39 (2)
10/14/2013	Party City	Happy retirement balloon, confetti, and other decorations	30.35
1/22/2014	Edible Arrangements	Arrangement	82.00
2/7/2014	Things Remembered	2 Watches	235.99
2/13/2014	Fran Ann Engravings	Silver desk plate holder black with white	137.00
2/20/2014	Edible Arrangements	Arrangement	111.99
3/11/2014	Edible Arrangements	Arrangement	89.99 (2)
4/23/2014	Fran Ann Engravings	Clock	640.00
4/26/2014	Party City	Balloon arrangement	33.87
4/28/2014	Fran Ann Engravings	2 2x10 Walnut/white unknown item	18.00
		Subtotal Gift Cards and Gifts	5,423.09 C
10/2/2011	Lodge of the Four Seasons	4 Rooms at \$232 at Chicago, IL	488.00
10/2/2011	Lodge of the Four Seasons	1 Night at \$232 at Lake of Ozark, MO	122.00 (2)
3/23/2012	Lodge of the Four Seasons	3 Nights at \$309 at Lake of Ozark, MO	597.00 (2)
3/23/2012	Lodge of the Four Seasons	3 Nights at \$309 at Lake of Ozark, MO	597.00
4/12/2012	Convention Center Hotel	3 Rooms at \$259 at Chicago, IL	447.00
4/12/2012	Convention Center Hotel	3 Rooms at \$259 at Chicago, IL	447.00
4/12/2012	Convention Center Hotel	3 Rooms at \$259 at Chicago, IL	447.00
4/12/2012	Convention Center Hotel	3 Rooms at \$259 at Chicago, IL	447.00
4/12/2012	Convention Center Hotel	3 Rooms at \$259 at Chicago, IL	447.00
9/28/2012	Lodge of the Four Seasons	3 Rooms at \$314 at Lake of Ozark, MO	612.00
2/26/2013	Hard Rock Hotel Orlando	Deposit 1 night at \$327 in Florida for Marzano Conference	217.60
2/26/2013	Hard Rock Hotel Orlando	Deposit 1 night at \$307 in Florida for Marzano Conference	199.40
3/22/2013	Lodge of the Four Seasons	3 Rooms at \$319 at Lake of Ozark, MO	627.00
3/22/2013	Lodge of the Four Seasons	3 Rooms at \$319 at Lake of Ozark, MO	627.00 (2)
6/12/2013	Hard Rock Hotel Orlando	4 Nights at \$485.10 at Orlando, FL	1,015.30

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Transaction Date	Vendor	Item/Purpose	Amount
6/12/2013	Hard Rock Hotel Orlando	1 Night at \$485.10 at Orlando, FL	397.60
7/16/2013	Camden on the Lake	2 Nights at \$125 at Lake Ozark, MO	30.00
7/16/2013	Camden on the Lake	2 Nights at \$125 at Lake Ozark, MO	30.00
7/17/2013	Camden on the Lake	2 Nights at \$125 at Lake Ozark, MO	30.00
7/17/2013	Camden on the Lake	2 Nights at \$125 at Lake Ozark, MO	30.00
7/17/2013	Camden on the Lake	2 Nights at \$125 at Lake Ozark, MO	30.00
7/29/2013	Holiday Inn	2 Nights at \$300 at Columbia, MO	380.00 (2)
10/5/2013	Lodge of the Four Seasons	2 Nights at \$240 at Lake of Ozark, MO	240.00
10/5/2013	Lodge of the Four Seasons	4 Nights at \$133 at Lake of Ozark, MO	94.70
10/8/2013	Hotel.com	2 Rooms at \$214 with location unknown	207.84 (2)
10/26/2013	Renaissance	3 Nights at \$269 in Washington, DC	325.68 (2)
10/28/2013	Renaissance	3 Nights at \$523 in Washington, DC	1,239.00
11/13/2013	Hotel.com	1 Night at \$175 with location unknown	65.00
2/12/2014	Omni Nashville	4 Nights at \$329 in Nashville, TN	876.00
2/12/2014	Omni Nashville	4 Nights at \$207 in Nashville, TN	436.00
2/16/2014	Omni Nashville	3 Nights at \$292 in Nashville, TN	436.00 (2)
2/16/2014	Omni Nashville	3 Nights at \$296 in Nashville, TN	436.00
3/20/2014	Lodge of the Four Seasons	1 Night at \$129 at Lake of Ozark, MO	19.00
3/21/2014	Lodge of the Four Seasons	3 Nights at \$287 at Lake of Ozark, MO	532.11
		Subtotal Over Policy Hotel	13,172.23 D
9/23/2011	Southwest Airlines	1 Round trip flight to Washington, DC	119.90 (2)
9/23/2011	Southwest Airlines	3 Round trip flights to Houston, TX	353.70
8/29/2012	Southwest Airlines	1 Round trip flight to Nashville, TN	108.60
12/10/2012	Southwest Airlines	2 Round trip flights to Washington, DC	344.20
1/15/2013	Southwest Airlines	5 Round trip flights to Washington, DC	529.00
1/15/2013	Southwest Airlines	5 Round trip flights to Washington, DC	529.00
2/26/2013	Southwest Airlines	1 Round trip flight to Florida for Marzano Conference	222.70
2/28/2013	Southwest Airlines	1 Round trip flight to Florida for Marzano Conference	193.70
2/28/2013	Southwest Airlines	1 Round trip flight to Florida for Marzano Conference	193.70 (2)
3/6/2013	Southwest Airlines	4 Round trip flights to Florida for Marzano Conference	719.20
4/18/2013	Southwest Airlines	7 Round trip flights to Florida for Marzano Conference	1,323.70

Appendix B

Fox C-6 School District  
 Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation

Transaction Date	Vendor	Item/Purpose	Amount
4/19/2013	Southwest Airlines	1 Round trip flight to Dallas, TX	181.80
6/4/2013	Southwest Airlines	2 Round trip flights to Houston, TX	169.60
7/10/2013	Southwest Airlines	12 Round trip flights for Promising Practice Conference Washington, DC	1,161.60
10/14/2013	Southwest Airlines	1 Round trip flight for Promising Practice Conference Washington, DC	383.80
		Subtotal Over Policy Airline	<u>6,534.20</u> E
7/15/2013	Ruthie D's	Gratuity	1.21
7/16/2013	Domenico's	Gratuity	3.08
10/5/2013	Applebee's	Gratuity	0.99
10/9/2013	Weber's Front Row Grill	Gratuity	4.43 (2)
4/9/2014	Weber's Front Row Grill	Gratuity	6.84 (2)
5/19/2014	Olive Garden	Gratuity	6.36
		Subtotal Over Policy Gratuity	<u>22.91</u> F
		Total for Credit Card Number 4343	<u>66,582.78</u>

Appendix B

Fox C-6 School District

Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation

Transaction Date	Vendor	Item/Purpose	Amount
<u>District Visa credit card number 2384 issued to Superintendent's Administrative Assistant</u>			
5/22/2011	Petro Mart	Fuel	51.45
5/23/2011	Walgreens	Card and gift wrap	32.17
5/26/2011	CI Select Furniture	11 Pneumo cylinder	171.60
5/26/2011	McDonald's	Food	26.93
6/8/2011	Walmart	8g iPod touch, Wii, 2 iHomes, golf balls, cards, and gift wrap	670.78
6/8/2011	AT&T	2 Gigs of data	25.00
7/8/2011	AT&T	2 Gigs of data	25.00
4/11/2012	Character Plus	Donation	100.00
8/8/2012	Custom Cellular	Samsung phone, 2 cases, and protection plan	904.66
11/30/2012	Panera Bread	Food	318.66
12/1/2012	Walmart	Cups and napkins	12.38
12/2/2012	Lee's Famous Chicken	Food	15.13
12/17/2012	Walmart	Ribbon	33.37
12/17/2012	Garden Ridge	Decorations	60.63
12/18/2012	Hobby Lobby	Christmas decorations	54.66
2/14/2013	Lee's Famous Chicken	Food	96.70
8/14/2013	Creve Coeur Camera	Microphone and shipping	214.00
11/18/2013	Gyro Co	Food	16.60
1/10/2014	OtterBox	Apple defender new iPad harbor and shipping	98.75
4/9/2014	Office Depot	Printer	24.99
5/2/2014	Joey B's	Food	57.05 (1)
5/14/2014	Weber's Front Row Grill	Food	176.87 (1)
5/14/2014	Weber's Front Row Grill	Food	106.66
5/19/2014	Dollar Tree	Table cover	1.09
5/19/2014	Party City	Retirement decorations	24.45
		Subtotal Questionable Purchases	<u>3,319.58</u> A
6/7/2011	MO School Boards Association	Membership	125.00
3/1/2012	Jeffco Auto Pride	Car wash	8.00

Appendix B

Fox C-6 School District  
 Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation

Transaction Date	Vendor	Item/Purpose	Amount
6/5/2012	Chili's	Food	40.16
8/8/2012	Frankie Gianino's	Food	101.92 (1)
10/10/2012	Crowne Plaza Downtown	Food	4.01
12/11/2012	Rizzo's	Food	285.80
		Subtotal No Receipt or No Detailed Charge Slip	<u>564.89</u> B
6/8/2011	Double Deuce Saloon	Gratuity	6.05
9/19/2012	Frankie Gianino's	Gratuity	16.38 (4)
10/10/2012	Crowne Plaza Downtown	Gratuity	1.79 (4)
12/13/2013	Olive Garden	Gratuity	2.09
4/17/2014	Terrazza Grill	Gratuity	7.94 (4)
		Subtotal Over Policy Gratuity	<u>34.25</u> F
9/19/2012	Frankie Gianino's	Food	5.29 (4)
10/10/2012	Crowne Plaza Downtown	Food	7.00 (4)
4/17/2014	Terrazza Grill	Food	13.55 (4)
		Subtotal Over Policy in Town Meals	<u>25.84</u> G
		Total for Credit Card Number 2384	<u>3,944.56</u>
		Grand Total	\$ <u><u>96,742.53</u></u>



## Appendix C

### Fox C-6 School District

#### Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction Date	Vendor	Item/Purpose	Amount
10/9/2012	54th Street Bar and Grill	Food	\$ 52.31
8/5/2013	54th Street Bar and Grill	Gratuity	2.64
8/5/2013	54th Street Bar and Grill	Food	8.87
11/14/2013	54th Street Bar and Grill	Food	70.44
8/8/2013	Ace Hardware	56 Fasteners, blank key, and screws	42.14
6/22/2013	Alamo Rent a Car	Time and distance \$95 per day and car class change charge for Marzano Conference	239.00
10/22/2013	Alexandria Unic	Unknown	24.27
5/24/2011	Amazon	USB camera	69.00
2/26/2013	Amazon	Unknown	134.15
3/10/2013	Amazon	11 Phone cases, sport band for cell phone, 2 stylus pens for phone, and screen protector	218.71
3/13/2013	Amazon	2 Desk pad/ desk protectors	128.38
8/7/2013	Amazon	1 Colorful rhinestone lanyard with vertical rhinestone lined ID badge holders and other items	173.45
8/8/2013	Amazon	Phone case and charger	19.04
8/8/2013	Amazon	ID badge holders, wall charger, phone cases, and lanyard keychain card holder	144.58
9/2/2013	Amazon	Paperback book	73.99
9/24/2013	Amazon	19 ASUS tablets and 5 Kindle Fire	3,230.56
9/24/2013	Amazon	Prime membership	59.00
9/25/2013	Amazon	20 Sweatshirts	730.54
10/21/2013	Amazon	Backpack	31.23
12/2/2013	Amazon	2 Cameras	138.95
12/10/2013	Amazon	2 Chargers, treats, 11 phone cases, stylus, screen protector, 2 ID badge holders, and battery kit	303.74
12/12/2013	Amazon	Asus Nexus 7 official power adapter and phone case	68.94
12/19/2013	Amazon	Memory card, 6 phone cases, and data cable	574.51
12/19/2013	Amazon	Unknown	38.94
12/23/2013	Amazon	Phone cases	89.95
1/26/2014	Amazon	2 Tablets, 11 phone cases, Samsung Note, USB charger, wireless keyboard, charger, lanyard, printer, 2 keyboard cases, laptop sleeve, and car decal	1,453.17
1/28/2014	Amazon	4 Zipper sleeve covers, 8 Asus Tablets, case for Asus Memo, and 4 Google Nexus 7 tablets	1,100.09
1/28/2014	Amazon	Keyboard, carry case, sticker, and sleeves	174.33
2/7/2014	Amazon	4 Wall chargers and 2 cables	71.94
2/19/2014	Amazon	Otterbox phone case and Samsung Note 3	857.35
3/12/2014	Amazon	Hard case cover, privacy screen protector, and 6 phone cases	22.93
3/13/2014	Amazon	Phone cases	69.12

## Appendix C

### Fox C-6 School District Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction Date	Vendor	Item/Purpose	Amount
3/13/2014	Amazon	Unknown	12.98
3/14/2014	Amazon	Keurig Brewer and K-cups	293.22
3/15/2014	Amazon	K-Cups, keypad, cover, and phone cases	342.95
3/24/2014	Amazon	2 Wall chargers and 6 USB cables	105.92
3/24/2014	Amazon	3 External battery power bank backup chargers	119.97
3/27/2014	Amazon	Printer, 2 flash cards, 4 flash drives, headphones, and an Apple TV	756.20
3/27/2014	Amazon	2 Phone cases and 3 extended battery cases	76.43
3/29/2014	Amazon	2 Rugged ridge 3/4" stainless steel D-shackles	101.18
4/2/2014	Amazon	5 Phone covers	29.02
4/2/2014	Amazon	4 Phone cases, 25" swivel grab skidding tongs, recovery strap, screen protector, and tow chain	176.74
4/4/2014	Amazon	Tow chain	71.13
4/8/2014	Amazon	Otterbox phone case	22.99
4/9/2014	Amazon	Phone case and 3 rechargeable batteries	186.40
4/10/2014	Amazon	Rechargeable phone case	65.98
4/22/2014	Amazon	Unknown	91.99
4/25/2014	Amazon	Gravity-Feed airbrush 3 tip set and airbrush kit	323.95
5/1/2014	Amazon	2 Phone cases	20.28
5/1/2014	Amazon	4 Charging cables, USB cables, 5 phone cases, and airbrush color set	177.93
5/2/2014	Amazon	USB car charger and 26 wicked colors 2 oz. detail colors airbrush paint set	139.91
5/18/2014	Amazon	Unknown	25.19
5/18/2014	Amazon	Unknown	25.19
5/20/2014	Amazon	Box of softballs	65.05
5/20/2014	Amazon	2 Slow pitch bats	97.59
6/1/2014	Amazon	Slow pitch bat and box of softballs	90.04
1/23/2014	American Association of Schools	Spouse and guest registration	69.00
12/18/2012	Apple Store	iPad, pin adapter, and iPad keyboard	377.95
5/19/2012	Applebee's	Food	61.80
4/12/2013	Applebee's	Food	58.23
7/17/2013	Applebee's	Food	60.27
8/30/2013	Applebee's	Food	21.91
10/5/2013	Applebee's	Gratuity	0.99
1/10/2014	Applebee's	Gratuity	1.98
1/10/2014	Applebee's	Food	35.32

## Appendix C

### Fox C-6 School District

#### Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction	Date	Vendor	Item/Purpose	Amount
	5/2/2013	Arby's	Food	43.17
	6/4/2013	Arby's	Food	44.42
	7/20/2013	Arby's	Food	36.35
	10/21/2013	Arby's	Food	25.42
	5/20/2012	Arnold Plaza	Unknown	53.57
	6/8/2011	AT&T	2 Gigs of data	25.00
	7/8/2011	AT&T	Data	25.00
	7/8/2011	AT&T	2 Gigs of data	25.00
	8/3/2011	AT&T	Data	25.00
	8/9/2011	AT&T	Data	25.00
	9/8/2011	AT&T	Data	25.00
	9/9/2011	AT&T	Data	25.00
	10/10/2011	AT&T	Data	25.00
	10/11/2011	AT&T	Data	25.00
	11/10/2011	AT&T	Data	25.00
	11/15/2011	AT&T	Data	25.00
	12/15/2011	AT&T	Data	25.00
	12/23/2011	AT&T	Data	25.00
	1/15/2012	AT&T	Data	25.00
	1/23/2012	AT&T	Data	25.00
	2/22/2012	AT&T	Data	25.00
	2/26/2012	AT&T	Data	30.00
	3/1/2012	AT&T	iPhone 4	349.99
	3/23/2012	AT&T	Data	25.00
	3/27/2012	AT&T	Data	30.00
	4/22/2012	AT&T	Data	25.00
	4/25/2012	AT&T	Data	30.00
	5/10/2012	AT&T	iPhone 4S	634.94
	5/31/2012	AT&T	Sim card	10.82
	7/16/2012	AT&T	Clear coat iPhone, clear coat Galaxy Smartphone, and phone case	79.97
	2/15/2014	Avis Rent a Car	Car rental	332.20
	2/11/2014	Baileys Sports Grille	Gratuity	11.23
	2/15/2014	Barlines Omni Nashville	Food	62.71

## Appendix C

### Fox C-6 School District

#### Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction Date	Vendor	Item/Purpose	Amount
1/24/2014	Barnes & Noble	3 Paperback books	72.32
9/2/2011	Best Buy	Flashlight	36.35
1/28/2012	Best Buy	2 Keyboard cases for iPad	159.98
1/25/2013	Best Value Inn & Suites	Unknown	267.00
2/16/2014	Biruk Yimer	Cab fare	35.00
5/30/2013	Blue Owl	Food	293.04
4/23/2014	Blue Owl	Unknown	79.12
3/20/2013	Bob Evan's	Food	51.44
7/3/2012	Boomland	Gas	58.74
4/24/2013	Bootleggers	Food	109.83
11/10/2011	Bravo West County Italian	Food	63.83
11/2/2012	Bravo West County Italian	Gratuity	2.36
11/2/2012	Bravo West County Italian	Food	10.38
11/27/2011	Break Time	Fuel or convenience store items	50.79
7/14/2012	Buca di Beppo Indianapolis	Food	142.14
7/13/2012	Burger King	Food	16.72
11/14/2012	Burger King	Food	14.63
2/5/2014	Burger King	Food	14.14
4/12/2013	C Barn	Fuel	80.84
10/26/2011	Camden on the Lake	Unknown	328.11
4/26/2013	Camden on the Lake	Unknown	42.51
7/16/2013	Camden on the Lake	2 Nights at \$125 at Lake Ozark, MO	30.00
7/16/2013	Camden on the Lake	2 Nights at \$125 at Lake Ozark, MO	30.00
7/17/2013	Camden on the Lake	2 Nights at \$125 at Lake Ozark, MO	30.00
7/17/2013	Camden on the Lake	2 Nights at \$125 at Lake Ozark, MO	30.00
7/17/2013	Camden on the Lake	2 Nights at \$125 at Lake Ozark, MO	30.00
7/17/2013	Camden on the Lake	1 Extra night	136.25
1/21/2014	Capital Plaza Fountain	Gratuity	2.75
2/7/2012	Capital Plaza Hotel	Park Place Restaurant	37.21
1/23/2014	Capital Plaza Hotel	1 Night	88.81
4/28/2012	Carnival & Party	Party decorations	24.96
4/29/2013	Carnival & Party	Party supplies	61.35
10/19/2013	Casey's	Fuel	78.13

## Appendix C

### Fox C-6 School District

#### Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction Date	Vendor	Item/Purpose	Amount
12/16/2013	Catering Your Way By Lisa	Food	315.00
10/26/2011	Cecil Whittaker's Pizza	Food	211.76
3/8/2013	Cecil Whittaker's Pizza	Food	96.91
10/7/2013	Cecil Whittaker's Pizza	Food	99.98
4/8/2014	Character Ed Partnership	Promising Practice Application for Braves Builders	20.00
4/11/2012	Character Plus	Donation	100.00
10/24/2013	Chart House	Gratuity	14.67
2/15/2014	Checker Cab Nashville	Cab fare	20.00
7/29/2013	Cheddar's Restaurant	Food	42.53
3/1/2012	Chick-fil-A	Food	15.28
3/20/2012	Chick-fil-A	Food	59.58
5/31/2012	Chick-fil-A	Food	25.01
8/7/2012	Chick-fil-A	Food	14.62
10/9/2012	Chick-fil-A	Food	18.02
10/23/2012	Chick-fil-A	Food	39.94
12/7/2012	Chick-fil-A	Food	30.29
2/26/2013	Chick-fil-A	Food	54.53
3/8/2013	Chick-fil-A	Food	14.77
8/20/2013	Chick-fil-A	Food	24.10
9/12/2013	Chick-fil-A	Food	24.27
9/27/2013	Chick-fil-A	Food	14.07
11/6/2013	Chick-fil-A	Food	23.35
12/19/2013	Chick-fil-A	Food	17.81
5/9/2014	Chick-fil-A	Food	71.62
6/5/2012	Chili's	Food	40.16
2/11/2014	Chili's Lambert Airport	Gratuity	6.23
5/15/2014	China King	Food	34.09
6/9/2011	China Wok	Food	24.20
5/26/2011	CI Select Furniture	11 Pneumo cylinder	171.60
12/19/2011	Cici's Pizza	Unknown	75.00
6/27/2012	Circle K	Convenience store items	16.73
4/22/2013	Circle K	Fuel or convenience store items	10.00
7/27/2013	Circle K	Fuel	10.00

## Appendix C

### Fox C-6 School District

#### Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction Date	Vendor	Item/Purpose	Amount
8/21/2013	Circle K	Fuel or convenience store items	10.00
9/7/2013	Circle K	Fuel or convenience store items	10.00
11/17/2013	Circle K	Fuel	62.71
11/29/2013	Circle K	Fuel	28.45
11/30/2013	Circle K	Fuel	54.50
12/3/2013	Circle K	Fuel	10.00
7/30/2011	Clark	Fuel	42.74
7/15/2012	Cloverdale BP	Fuel	67.18
4/12/2012	Convention Center Hotel	3 Rooms at \$259 at Chicago, IL	447.00
4/12/2012	Convention Center Hotel	3 Rooms at \$259 at Chicago, IL	447.00
4/12/2012	Convention Center Hotel	3 Rooms at \$259 at Chicago, IL	447.00
4/12/2012	Convention Center Hotel	3 Rooms at \$259 at Chicago, IL	447.00
4/12/2012	Convention Center Hotel	3 Rooms at \$259 at Chicago, IL	447.00
7/20/2013	Cranes County Store	Fuel	57.42
8/16/2011	Creve Coeur Camera	Cameras, sun pack film, battery, SD cards, and flash	1,521.89
8/14/2013	Creve Coeur Camera	Microphone and shipping	214.00
8/29/2013	Crown Trophy	Trophy	175.00
10/10/2012	Crowne Plaza Downtown	Food	4.01
10/10/2012	Crowne Plaza Downtown	Gratuuity	1.79
10/10/2012	Crowne Plaza Downtown	Food	7.00
7/16/2013	Culvers	Unknown	8.90
8/8/2012	Custom Cellular	Samsung phone, 2 cases, and protection plan	904.66
5/7/2014	Custom Cellular	iPhone 5, phone case, and iPad air screen	70.36
5/9/2014	Custom Cellular	2 iPhone clear coat and iPad air screen	64.98
12/4/2013	Da Aetn Shop	2 DVDs	38.94
12/5/2013	Da Aetn Shop	5 DVDs	73.95
12/1/2013	Dairy Queen	Food	11.74
5/22/2014	Dairy Queen	Food	33.96
5/16/2011	Dell	Unknown	43.99
8/12/2011	Detour Grill & Bar	Food	248.24
10/31/2012	Detour Grill & Bar	Food	28.74
10/11/2013	Detour Grill & Bar	Food	42.15
6/7/2011	Dick's Sporting Goods	Dual flash camera	157.15

## Appendix C

### Fox C-6 School District

#### Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction Date	Vendor	Item/Purpose	Amount
5/30/2012	Dick's Sporting Goods	2 Dick's Sporting Good's gift cards	100.00
6/7/2012	Dick's Sporting Goods	Clothing, golf items, and other items	1,603.19
11/22/2011	Dierbergs	2 Flower rose bunches	32.78
11/19/2012	Dierbergs	Flowers	37.14
1/22/2013	Dierbergs	Juice, coffee, and donuts	35.04
9/23/2013	Dierbergs	Donuts and milk	37.91
12/10/2013	DiGregorios Italian Market	Food	116.23
1/22/2014	Disney Store	40 Bags	43.36
11/22/2011	Dollar Tree	6 Balloon weights	6.56
4/27/2012	Dollar Tree	Gift items	57.00
11/26/2012	Dollar Tree	Unknown	12.00
4/26/2013	Dollar Tree	Decorations	106.86
5/10/2013	Dollar Tree	Wedding favor box, wedding garland, and other items	20.59
5/11/2013	Dollar Tree	Wedding favor box and decorations	22.96
12/10/2013	Dollar Tree	Gift bags and Christmas wrap	41.00
12/13/2013	Dollar Tree	Christmas bows, bags, and gift wrap	19.00
4/25/2014	Dollar Tree	Plastic tumblers	47.81
5/12/2014	Dollar Tree	Balloons and graduation decorations	26.24
5/19/2014	Dollar Tree	Table cover	1.09
7/16/2013	Domenico's	Gratuity	3.08
10/4/2013	Domenico's	Food	36.53
6/14/2011	Domino's Pizza	Food	261.99
6/8/2011	Double Deuce Saloon	Gratuity	6.05
10/12/2011	Double Deuce Saloon	Gratuity	6.71
10/12/2011	Double Deuce Saloon	Gratuity	0.42
1/18/2012	Double Deuce Saloon	Gratuity	7.19
2/8/2012	Double Deuce Saloon	Food	148.70
3/14/2012	Double Deuce Saloon	Food	147.99
3/29/2012	Double Deuce Saloon	Gratuity	14.42
4/11/2012	Double Deuce Saloon	Gratuity	11.24
6/13/2012	Double Deuce Saloon	Food	129.53
6/13/2012	Double Deuce Saloon	Gratuity	7.82
6/11/2013	Drunken Noodles	Food	95.24

## Appendix C

### Fox C-6 School District

#### Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction Date	Vendor	Item/Purpose	Amount
6/26/2013	Drunken Noodles	Food	40.89
7/22/2013	Drunken Noodles	Food	61.75
8/7/2013	Drunken Noodles	Food	24.31
8/12/2013	Drunken Noodles	Gratuity	5.05
8/12/2013	Drunken Noodles	Food	8.70
8/22/2013	Drunken Noodles	Food	23.47
10/31/2013	Drunken Noodles	Food	40.92
11/18/2013	Drunken Noodles	Food	26.77
2/17/2013	Eagle Stop	Fuel	35.14
8/3/2011	Edible Arrangements	Arrangement	81.00
8/29/2011	Edible Arrangements	Unknown	80.00
11/14/2011	Edible Arrangements	Arrangement	66.50
12/19/2011	Edible Arrangements	Unknown	81.50
1/5/2012	Edible Arrangements	Arrangement	70.50
4/16/2012	Edible Arrangements	Arrangement	119.56
6/12/2012	Edible Arrangements	Arrangement	85.00
8/29/2012	Edible Arrangements	Arrangement	86.99
10/14/2012	Edible Arrangements	Unknown	83.51
11/16/2012	Edible Arrangements	Arrangement	94.99
3/4/2013	Edible Arrangements	Arrangement	80.99
8/27/2013	Edible Arrangements	Arrangement	82.39
1/22/2014	Edible Arrangements	Arrangement	82.00
2/20/2014	Edible Arrangements	Arrangement	111.99
3/11/2014	Edible Arrangements	Arrangement	89.99
2/7/2012	El Maguey	Food	21.43
6/27/2012	El Paisano Mexican Restaurant	Food	48.55
9/26/2012	El Paisano Mexican Restaurant	Food	36.88
1/24/2013	El Patron	Food	57.20
5/30/2012	Elephant Bar	Food	37.79
7/22/2013	Ellisville Photo Ticket	Red light camera ticket	104.00
11/19/2012	Enterprise Rent-A-Car	Rental charges and fees for one week	397.54
2/1/2013	Enterprise Rent-A-Car	Car rental fees	48.00
10/7/2011	Etcetera Flowers & Gifts	Unknown	75.10



Appendix C

Fox C-6 School District  
 Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction Date	Vendor	Item/Purpose	Amount
2/9/2014	Evaluation Systems Test Fee	Unknown	29.95
12/21/2013	Express Mart	Fuel	50.12
5/21/2014	Express Mart	Fuel	71.12
10/13/2011	Exxon Mobil	Fuel	53.20
12/26/2011	Exxon Mobil	Fuel	38.64
10/25/2013	Fado Irish Pub	Gratuity	10.40
2/16/2013	Fast N Friendly	Fuel	56.18
12/21/2012	Five Guys	Food	32.73
7/12/2012	Food Shop	Fuel	55.10
4/24/2012	Forstell Taco Bell	Food	14.34
7/28/2011	Fortels Pizza Den	Food	55.80
2/19/2012	Four Seasons Hotels	Unknown	7.58
2/19/2012	Four Seasons Hotels	4 Nights at \$185 in Houston, TX	300.00
3/19/2013	Fran Ann Engravings	32 Retirement clocks, 20 crescent/gold fill 15 years, 20 dome paperweights 20 years, 15 small glass box 25 years, 3 women's watches, and 2 cases	2,518.50
5/6/2013	Fran Ann Engravings	Chrome paperweights and engraved watches	157.50
6/4/2013	Fran Ann Engravings	Curved glass 15 yrs.	17.50
8/27/2013	Fran Ann Engravings	Engraved trophy	106.00
2/13/2014	Fran Ann Engravings	Silver desk plate holder black with white	137.00
4/23/2014	Fran Ann Engravings	Clock	640.00
4/28/2014	Fran Ann Engravings	2 2x10 Walnut/white unknown item	18.00
7/11/2012	Frankie Gianino's	Food	88.91
8/8/2012	Frankie Gianino's	Food	101.92
9/19/2012	Frankie Gianino's	Gratuity	16.38
9/19/2012	Frankie Gianino's	Food	5.29
4/19/2013	Frankie Gianino's	Food	36.71
5/16/2013	Frankie Gianino's	Food	31.73
10/4/2013	Frankie Gianino's	Gratuity	13.48
10/4/2013	Frankie Gianino's	Food	37.99
3/7/2014	Frankie Gianino's	Food	31.73
12/17/2012	Garden Ridge	Decorations	60.63
2/13/2012	Garvey's Grill	Food	37.46
7/17/2013	Garvey's Grill	Food	40.09

## Appendix C

### Fox C-6 School District

#### Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction	Date	Vendor	Item/Purpose	Amount
	6/7/2011	Golf Discount of St. Louis	Various golf items and 4 gift certificates	1,594.19
	11/15/2012	Grubsteak Restaurant	Food	82.36
	2/18/2012	Guadalajara Del Centro	Gratuity	5.62
	11/18/2013	Gyro Co	Food	16.60
	4/23/2013	H. Toads	Food	27.73
	4/25/2013	H. Toads	Gratuity	9.61
	7/14/2013	H. Toads	Food	97.64
	2/26/2013	Hard Rock Hotel Orlando	Deposit 1 night at \$327 in Florida for Marzano Conference	217.60
	2/26/2013	Hard Rock Hotel Orlando	Deposit 1 night at \$307 in Florida for Marzano Conference	199.40
	6/12/2013	Hard Rock Hotel Orlando	Valet parking for 4 Nights	100.00
	6/12/2013	Hard Rock Hotel Orlando	4 Nights at \$485.10 at Orlando, FL	1,015.30
	6/12/2013	Hard Rock Hotel Orlando	1 Night at \$485.10 at Orlando, FL	397.60
	10/23/2013	Harry's	Gratuity	6.65
	8/8/2011	Hobby Lobby	Frames and accents	76.86
	8/9/2011	Hobby Lobby	Frames and accents	192.82
	11/8/2012	Hobby Lobby	Frames and crafts	65.89
	12/18/2012	Hobby Lobby	Christmas decorations	54.66
	8/13/2013	Hobby Lobby	Paper crafting	8.99
	8/16/2013	Hobby Lobby	7 Paper crafting	43.13
	10/25/2013	Hobby Lobby	Paper crafting	68.61
	4/3/2014	Hobby Lobby	Paper crafting	89.14
	6/4/2011	Holiday Inn	Unknown	102.78
	5/15/2012	Holiday Inn	Unknown	98.62
	6/16/2012	Holiday Inn	Unknown	102.78
	7/29/2013	Holiday Inn	2 Nights at \$300 at Columbia, MO	380.00
	6/27/2012	Hotel.com	NFL football camp	327.34
	6/28/2012	Hotel.com	NFL football camp	327.34
	7/8/2012	Hotel.com	NFL football camp	350.79
	1/23/2013	Hotel.com	Unknown	101.16
	10/8/2013	Hotel.com	2 Rooms at \$214 with location unknown	207.84
	11/13/2013	Hotel.com	1 Night at \$175 with location unknown	65.00
	2/7/2014	Hotel.com	1 Night	115.24
	3/27/2014	House of Inks	13 Ink cartridges	75.41

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Fox C-6 School District  
 Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction Date	Vendor	Item/Purpose	Amount
3/1/2012	Jeffco Auto Pride	Car wash	8.00
10/20/2011	Jewel Box Florist	Plant and football balloon	75.00
1/25/2013	JJ Twigs Pizza	Food	45.48
4/22/2013	JJ Twigs Pizza	Food	41.19
8/14/2011	Jo-Ann's	Banners, stickers, and cutout	163.96
4/27/2012	Jo-Ann's	Decorations	77.59
5/6/2013	Joey B's	Food	159.29
5/2/2014	Joey B's	Food	57.05
4/6/2013	KFC	Food	114.32
1/22/2014	KFC	Food	56.19
1/11/2013	Learning Sciences	Marzano Conference	4,169.00
12/1/2012	Lee's Famous Chicken	Tea	26.47
12/2/2012	Lee's Famous Chicken	Food	15.13
2/14/2013	Lee's Famous Chicken	Food	96.70
4/9/2013	Lee's Famous Chicken	Food	22.07
6/25/2013	Lee's Famous Chicken	Food	12.66
10/22/2013	Legal Sea Foods	Gratuity	7.26
10/2/2011	Lodge of the Four Seasons	Food	57.20
10/2/2011	Lodge of the Four Seasons	4 Rooms at \$232 at Chicago, IL	488.00
10/2/2011	Lodge of the Four Seasons	1 Night at \$232 at Lake of Ozark, MO	122.00
3/23/2012	Lodge of the Four Seasons	3 Nights at \$309 at Lake of Ozark, MO	597.00
3/23/2012	Lodge of the Four Seasons	3 Nights at \$309 at Lake of Ozark , MO	597.00
4/27/2012	Lodge of the Four Seasons	Unknown	397.71
9/28/2012	Lodge of the Four Seasons	3 Rooms at \$314 at Lake of Ozark, MO	612.00
3/22/2013	Lodge of the Four Seasons	3 Rooms at \$319 at Lake of Ozark, MO	627.00
3/22/2013	Lodge of the Four Seasons	3 Rooms at \$319 at Lake of Ozark, MO	627.00
10/5/2013	Lodge of the Four Seasons	2 Nights at \$240 at Lake of Ozark, MO	240.00
10/5/2013	Lodge of the Four Seasons	4 Nights at \$133 at Lake of Ozark, MO	94.70
3/20/2014	Lodge of the Four Seasons	1 Night at \$129 at Lake of Ozark, MO	19.00
3/21/2014	Lodge of the Four Seasons	3 Nights at \$287 at Lake of Ozark, MO	532.11
4/17/2012	Lowe's	Peat moss, bi metal blades, and hacksaw	59.51
10/3/2011	Marco Beach Ocean Resort	2 Nights at \$245 in Marco Island, FL	270.00
6/18/2013	Margaritaville	Food during Marzano Conference	362.04

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### Fox C-6 School District

#### Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction Date	Vendor	Item/Purpose	Amount
7/12/2012	Marriott	NFL football camp	53.97
7/14/2012	Marriott	Parking	34.00
7/15/2012	Marriott	Coffee	25.12
7/16/2012	Marriott	Parking	68.00
7/16/2012	Marriott	Parking	68.00
11/19/2012	Marriott	5 Nights at \$258 in Denver, CO	740.00
4/4/2012	Marshalls	Unknown	24.56
5/26/2011	McDonald's	Food	26.93
7/20/2011	McDonald's	Food	31.56
9/26/2012	McDonald's	Unknown	2.79
10/15/2012	McDonald's	Food	12.12
9/6/2013	McDonald's	Food	36.54
10/2/2013	McDonald's	Unknown	6.24
11/12/2013	McDonald's	Food	30.98
4/5/2014	McDonald's	Food	11.79
6/22/2013	MCO Enterprises	Food	18.22
9/25/2013	Missouri School Administrators PA	Donation	240.00
2/8/2014	MO Metrix Test Prep	Flash card study system	43.98
6/7/2011	MO School Boards Association	Membership	125.00
8/13/2012	New China	Food	24.60
1/29/2013	Nicoletti Inc.	Gratuity	3.11
1/29/2013	Nicoletti Inc.	Food	6.47
5/19/2012	Northside	Fuel	50.00
12/12/2013	O'Charley's	Food	118.75
6/6/2011	Office Depot	Letters block	16.59
8/15/2011	Office Depot	5 USB drives	51.36
11/28/2011	Office Depot	Copy paper	76.52
1/24/2013	Office Depot	Unknown	19.78
6/6/2013	Office Depot	Unknown	39.56
8/6/2013	Office Depot	iPad case and travel phone charger	269.29
8/11/2013	Office Depot	Notebook, binder ring, 4 portfolios, cable, pencil box, pens, and DVD-R spindle	78.28
9/11/2013	Office Depot	Calculator	16.39
1/29/2014	Office Depot	Tablet	1,073.65

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### Fox C-6 School District

#### Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction	Date	Vendor	Item/Purpose	Amount
	1/29/2014	Office Depot	Tablet	2,468.00
	1/29/2014	Office Depot	Tablet	58.05
	1/29/2014	Office Depot	Photo HP, 60Pk	22.99
	1/31/2014	Office Depot	Photo HP, 60Pk	22.99
	4/9/2014	Office Depot	Printer	24.99
	3/6/2012	Office Max	2 SD cards	59.98
	12/13/2013	Olive Garden	Gratuity	2.09
	5/19/2014	Olive Garden	Gratuity	6.36
	2/12/2014	Omni Nashville	4 Nights at \$329 in Nashville, TN	876.00
	2/12/2014	Omni Nashville	4 Nights at \$207 in Nashville, TN	436.00
	2/16/2014	Omni Nashville	Food	7.50
	2/16/2014	Omni Nashville	Long distance telephone	39.08
	2/16/2014	Omni Nashville	Valet parking	32.85
	2/16/2014	Omni Nashville	3 Nights at \$292 in Nashville, TN	436.00
	2/16/2014	Omni Nashville	3 Nights at \$296 in Nashville, TN	436.00
	1/10/2014	OtterBox	Apple defender new iPad harbor and shipping	98.75
	5/13/2013	Panda Express	Food	44.59
	6/16/2011	Panera Bread	Food	10.33
	7/18/2011	Panera Bread	Food	89.24
	8/10/2011	Panera Bread	15 Gift cards	200.00
	8/27/2011	Panera Bread	Food	68.27
	9/7/2011	Panera Bread	Food	33.82
	10/6/2011	Panera Bread	Food	17.24
	11/2/2011	Panera Bread	Food	53.20
	11/21/2011	Panera Bread	Food	33.41
	2/2/2012	Panera Bread	Food	13.18
	2/10/2012	Panera Bread	Food	18.19
	5/9/2012	Panera Bread	Food	19.67
	9/14/2012	Panera Bread	Food	33.89
	10/30/2012	Panera Bread	Food	21.73
	11/5/2012	Panera Bread	Food	92.56
	11/30/2012	Panera Bread	Food	318.66
	2/14/2013	Panera Bread	Food	40.00

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### Fox C-6 School District

#### Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction Date	Vendor	Item/Purpose	Amount
3/13/2013	Panera Bread	Food	46.62
4/18/2013	Panera Bread	Food	90.75
7/11/2013	Panera Bread	Food	36.77
10/15/2013	Panera Bread	Food	87.37
10/16/2013	Panera Bread	Food	152.23
10/22/2013	Panera Bread	Food	25.25
10/28/2013	Panera Bread	Food	266.19
10/31/2013	Panera Bread	Food	127.26
11/20/2013	Panera Bread	Food	43.44
1/30/2014	Panera Bread	Food	229.97
2/24/2014	Panera Bread	Food	33.83
3/25/2014	Panera Bread	Food	15.92
4/14/2014	Panera Bread	Food	31.10
4/23/2014	Panera Bread	Food	32.30
4/30/2014	Panera Bread	Food	53.44
5/6/2014	Panera Bread	Food	5.54
5/27/2014	Panera Bread	Food	22.69
5/29/2014	Panera Bread	Food	69.00
5/22/2014	Papa John's	Food	30.00
4/27/2012	Party City	Party decorations	91.66
5/10/2013	Party City	Decorations	121.61
10/14/2013	Party City	Happy retirement balloon, confetti, and other decorations	30.35
4/26/2014	Party City	Balloon arrangement	33.87
5/19/2014	Party City	Retirement decorations	24.45
5/22/2011	Petro Mart	Fuel	51.45
12/1/2013	Pick A Dilly	Fuel	35.30
7/19/2011	Pomodoro's	Food	123.84
9/21/2011	Pomodoro's	Food	92.20
7/19/2013	Pomodoro's	Food	103.80
11/14/2013	Pomodoro's	Food party trays	98.98
4/22/2014	Pomodoro's	Food	172.90
7/14/2012	Puerto Vallarta	Unknown	69.20
6/4/2012	Q Nails	Gift card	100.00

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### Fox C-6 School District

#### Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction Date	Vendor	Item/Purpose	Amount
8/30/2013	Qdoba Mexican Grill	Naked burrito bar 50, lettuce, tortillas, and queso	606.89
3/18/2014	Qdoba Mexican Grill	Food	158.00
10/21/2012	Quick Trip	Fuel	58.88
1/5/2014	Radio Shack	Charger	24.71
5/1/2013	Red Lobster	Food	43.27
12/20/2013	Red Lobster	Food	263.22
10/26/2013	Renaissance	3 Nights at \$269 in Washington, DC	325.68
10/28/2013	Renaissance	3 Nights at \$523 in Washington, DC	1,239.00
10/22/2013	RFD	Unknown	46.90
10/2/2012	Rizzo's	Food	31.76
12/11/2012	Rizzo's	Food	285.80
1/2/2014	Rizzo's	Food	152.30
10/8/2012	Romano's Macaroni Grill	Gratuity	3.10
10/8/2012	Romano's Macaroni Grill	Food	7.00
6/12/2013	Romano's Macaroni Grill	Food	49.97
7/28/2013	Romano's Macaroni Grill	Food	42.20
11/30/2013	Romano's Macaroni Grill	Food	125.62
7/15/2013	Ruthie D's	Gratuity	1.21
4/27/2012	Sam's Club	Paper, plates, and juice	176.02
11/16/2012	Sam's Club	Food, mugs, paper ware, 4 USB, and card	296.42
4/26/2013	Sam's Club	Food	331.55
5/12/2013	Sam's Club	Food	68.98
11/25/2013	Sam's Club	Plates and chocolate	86.42
12/14/2013	Sam's Club	Food, ribbon, plates, cups, cards, and napkins	400.56
12/23/2013	Sam's Club	Food	46.96
1/31/2014	Sam's Club	Candy and snacks	196.72
4/10/2014	Sam's Club	Apple cedar, cappuccino variety, hot chocolate, and tea	155.64
4/25/2014	Sam's Club	Food	23.32
4/26/2014	Sam's Club	Food	89.93
5/20/2014	Sam's Club	Crackers, snacks, 2 fruit bowls, and cheese tray	53.72
11/14/2012	Shelby's Bar And Grill	Food	67.73
7/22/2011	Shell Oil	Fuel or convenience store items	15.06
12/25/2012	Shell Oil	Fuel	61.67

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### Fox C-6 School District

#### Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction	Date	Vendor	Item/Purpose	Amount
	2/1/2013	Shell Oil	Fuel	54.08
	3/15/2013	Shell Oil	Fuel	76.27
	5/31/2013	Shell Oil	Fuel	59.03
	7/3/2013	Shell Oil	Fuel	51.68
	7/9/2013	Shell Oil	Fuel	58.84
	7/11/2013	Shell Oil	Fuel	57.41
	9/21/2013	Shell Oil	Fuel	40.40
	9/22/2013	Shell Oil	Fuel	82.69
	10/13/2013	Shell Oil	Fuel	49.96
	10/17/2013	Shell Oil	Fuel	64.83
	2/9/2014	Shell Oil	Fuel	47.61
	2/16/2014	Shell Oil	Fuel	56.16
	4/17/2014	Shell Oil	Fuel	45.37
	3/21/2012	Shoney's	Food	26.88
	12/14/2012	Shop N' Save	3 Kohl's gift cards - all for needy families	125.00
	9/23/2011	Southwest Airlines	1 Round trip flight to Washington, DC	119.90
	9/23/2011	Southwest Airlines	3 Round trip flights to Houston, TX	353.70
	8/29/2012	Southwest Airlines	1 Round trip flight to Nashville, TN	108.60
	10/17/2012	Southwest Airlines	Round trip to Denver, CO	355.60
	10/17/2012	Southwest Airlines	Round trip to Denver, CO	355.60
	10/18/2012	Southwest Airlines	Unknown	10.00
	10/18/2012	Southwest Airlines	Unknown	10.00
	10/18/2012	Southwest Airlines	Unknown	10.00
	10/18/2012	Southwest Airlines	Unknown	10.00
	12/10/2012	Southwest Airlines	2 Round trip flights to Washington, DC	344.20
	1/15/2013	Southwest Airlines	5 Round trip flights to Washington, DC	529.00
	1/15/2013	Southwest Airlines	5 Round trip flights to Washington, DC	529.00
	2/26/2013	Southwest Airlines	1 Round trip flight to Florida for Marzano Conference	222.70
	2/28/2013	Southwest Airlines	1 Round trip flight to Florida for Marzano Conference	193.70
	2/28/2013	Southwest Airlines	1 Round trip flight to Florida for Marzano Conference	193.70
	3/6/2013	Southwest Airlines	4 Round trip flights to Florida for Marzano Conference	719.20
	4/18/2013	Southwest Airlines	7 Round trip flights to Florida for Marzano Conference	1,323.70
	4/19/2013	Southwest Airlines	1 Round trip flight to Dallas, TX	181.80



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### Fox C-6 School District

#### Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction			
Date	Vendor	Item/Purpose	Amount
6/4/2013	Southwest Airlines	2 Round trip flights to Houston, TX	169.60
7/10/2013	Southwest Airlines	12 Round trip flights for Promising Practice Conference Washington, DC	1,161.60
10/8/2013	Southwest Airlines	Flights	147.30
10/8/2013	Southwest Airlines	Unknown	25.00
10/14/2013	Southwest Airlines	1 Round trip flight for Promising Practice Conference Washington, DC	383.80
1/23/2014	Southwest Airlines	Unknown	25.00
2/6/2012	Spectators	Gratuity	2.86
10/18/2012	St. Anthony's Gift Shop	Plants	32.00
3/10/2014	St. Louis Sports Zone	Gratuity	17.53
9/30/2011	Subway	Food	40.90
1/5/2012	Subway	Food	14.90
3/24/2012	Subway	Food	54.72
7/12/2012	Subway	Food	15.07
12/3/2012	Subway	Food	22.10
4/26/2013	Subway	Food	13.79
9/22/2011	Sunny Street Café	Food	230.00
9/22/2011	Sunny Street Café	Food	88.00
5/29/2014	Sunny Street Café	Food	21.52
2/16/2014	Super Park Lot A	Parking	84.00
1/8/2012	Survey Monkey	Unknown	200.00
2/12/2014	Swing Door	Gratuity	3.53
9/17/2013	Taco Bell	Food	19.16
10/19/2013	Taco Bell	Food	13.40
6/10/2011	Tan-Tar-A Resort	Unknown	329.73
6/5/2011	Target	Stopwatch, balloons, and 3 clipboards	53.56
12/13/2011	Target	Nikon camera and Lexmark SD card	674.90
12/15/2011	Target	Nikon camera, USB, and batteries	146.15
1/28/2012	Target	Nikon camera	270.82
10/2/2012	Target	Batteries, phone case, and screen cover	71.44
12/2/2012	Target	Food	26.79
12/2/2012	Target	4 Entertainment cards - all for needy families	100.00
12/19/2012	Target	Unknown	101.23
12/27/2012	Target	Food, home items, and stationery	195.04

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### Fox C-6 School District

#### Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction Date	Vendor	Item/Purpose	Amount
1/10/2013	Target	Phone charger and 2 cards	25.21
6/12/2013	Target	Drinks	58.06
2/11/2014	Tenn Cab Taxi 39	Gratuity	1.25
5/4/2012	Tequila Mexican	Food	13.11
4/18/2012	Terrazza Grill	Food	34.20
9/7/2012	Terrazza Grill	Food	27.85
1/18/2013	Terrazza Grill	Gratuity	5.59
1/18/2013	Terrazza Grill	Food	2.90
3/14/2013	Terrazza Grill	Gratuity	6.50
3/14/2013	Terrazza Grill	Gratuity	6.82
3/14/2013	Terrazza Grill	Food	27.85
3/14/2013	Terrazza Grill	Food	1.89
5/22/2013	Terrazza Grill	Food	41.70
8/6/2013	Terrazza Grill	Gratuity	4.75
8/6/2013	Terrazza Grill	Food	1.91
10/3/2013	Terrazza Grill	Gratuity	4.44
3/7/2014	Terrazza Grill	Food	21.65
4/17/2014	Terrazza Grill	Gratuity	7.94
4/17/2014	Terrazza Grill	Food	13.55
10/19/2013	TGI Friday's	Food	35.50
2/3/2014	TGI Friday's	Food	125.54
8/16/2013	The Dough Depot	Lunch	121.46
4/30/2013	The Pasta House	Food	96.80
5/6/2013	Things Remembered	Personalized watch and diver watch	265.00
5/10/2013	Things Remembered	8 Personalized pens	207.92
5/28/2013	Things Remembered	Retirement gifts	187.98
2/7/2014	Things Remembered	2 Watches	235.99
2/16/2014	Tootsies Nashville Airport	Food	62.00
8/14/2012	Trotter Photo	2 Photo booths	800.00
11/22/2013	Viviano's Festa Italian	Food	272.63
5/23/2011	Walgreens	Card and gift wrap	32.17
9/30/2011	Walgreens	Candy	53.14

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Fox C-6 School District  
 Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction Date	Vendor	Item/Purpose	Amount
12/13/2011	Walgreens	4 Chick-fil-A gift cards, Applebee's gift card, 3 Buffalo Wild Wings gift cards, Subway gift card, and 2 Burger King gift cards - all for needy families	204.01
3/7/2012	Walgreens	Candy and cards	43.05
4/17/2012	Walgreens	Photos	106.94
9/28/2012	Walgreens	Water and candy	45.27
11/7/2012	Walgreens	Sympathy card	4.00
11/7/2012	Walgreens	5 \$25 Darden gift cards	125.00
1/24/2013	Walgreens	Candy and drinks	51.04
4/22/2013	Walgreens	4 Cards and gift wrap	19.98
5/7/2013	Walgreens	4 Greeting Cards	15.13
5/7/2013	Walgreens	Champs Sports gift card, 4 Macy's gift cards, and 4 Bass Pro gift cards	500.00
11/11/2013	Walgreens	Greeting cards and water	7.09
11/11/2013	Walgreens	5 Brinker gift cards	125.00
11/26/2013	Walgreens	Red Lobster gift card, 2 Macy's gift cards, 4 Buffalo Wild Wings gift cards, 2 Best Buy gift cards, and 1 Subway gift card - all for needy families	330.00
3/27/2014	Walgreens	Tampons	22.98
6/8/2011	Walmart	3 Golf balls	32.35
6/8/2011	Walmart	8g iPod touch, Wii, 2 iHomes, golf balls, cards, and gift wrap	670.78
8/12/2011	Walmart	Power drinks and snacks	158.55
10/25/2011	Walmart	Note pad, candy, card reader, and garbage bags	76.57
11/15/2011	Walmart	3 Phone cases, 4 screen covers, batteries, charges, and air freshener	194.97
3/25/2012	Walmart	Power kit and 2 screen protectors	54.46
4/28/2012	Walmart	Food	41.48
5/16/2012	Walmart	Gatorade, water, disposable plates and utensils, chips, and condiments	127.96
5/31/2012	Walmart	Chili's gift card and 2 Pizza Hut gift cards	85.00
6/4/2012	Walmart	Screen protector, 2 phone cases, golf balls, backpack, candy, 4 conditioners, shampoo, 22" TV, camera, and 8G iPod touch	908.44
6/4/2012	Walmart	2 Pizza Hut gift cards	60.00
7/19/2012	Walmart	Gatorade and cups	57.25
8/31/2012	Walmart	15 Rain ponchos	53.80
11/9/2012	Walmart	Food	32.20
11/9/2012	Walmart	3 Walmart gift cards, 4 Buffalo Wild Wings gift cards, preloaded MasterCard, 4 Burger King gift cards, 2 Taco Bell gift cards, and 3 Subway gift cards - all for needy families	620.44

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### Fox C-6 School District Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction Date	Vendor	Item/Purpose	Amount
12/1/2012	Walmart	Cups and napkins	12.38
12/17/2012	Walmart	Ribbon	33.37
4/29/2013	Walmart	Paper products	117.45
5/9/2013	Walmart	Drinks and candy	8.83
5/16/2013	Walmart	Food, drinks, and table covers	147.89
5/16/2013	Walmart	Food	22.30
5/21/2013	Walmart	Kitchen utensils, lighters, one use camera, 4 mugs, sunscreen, conditioner, and shampoo	116.90
5/21/2013	Walmart	4 Subway gift cards and 2 Taco Bell gift cards	90.00
6/27/2013	Walmart	2 Disposable cameras and drinks	63.45
9/12/2013	Walmart	Cups, foil, freezer bags, chips, plates, and napkins	73.37
9/19/2013	Walmart	Balloon, candy, and cookies	106.94
10/2/2013	Walmart	Charcoal, lighter, lighter fluid, kitchen utensils, napkins, table cloths, plates, and forks	132.00
10/16/2013	Walmart	Apples, storage bag, candy, spoon, garlic press, disposable cutlery, cups, paper towels, jerky, and drinks	195.98
10/21/2013	Walmart	2 Phone sleeves, phone accessories, wipes, earbuds, and screen protector	184.90
11/11/2013	Walmart	Food	106.18
12/11/2013	Walmart	Christmas wrap, gift boxes, and batteries	101.82
12/19/2013	Walmart	Food	89.62
2/10/2014	Walmart	Candy, calculator, turkey jerky, and valentine cards	238.07
2/10/2014	Walmart	2 Subway gift cards, 2 Itunes gift cards, 2 Buffalo Wild Wings gift cards, and 10 Walmart gift cards - all for needy families	1,180.00
4/11/2014	Walmart	Drinks, cups, and napkins	152.00
5/8/2014	Walmart	Drinks, BBQ fixings, chips, and cookies	187.92
5/20/2014	Walmart	Water, plates, softballs, sunscreen, insect repellent, and bag	236.64
7/13/2012	Weber's Front Row Grill	Food	161.25
1/9/2013	Weber's Front Row Grill	Gratuity	13.64
2/13/2013	Weber's Front Row Grill	Food	133.07
4/10/2013	Weber's Front Row Grill	Gratuity	8.07
5/8/2013	Weber's Front Row Grill	Gratuity	21.74
8/21/2013	Weber's Front Row Grill	Gratuity	10.23
8/21/2013	Weber's Front Row Grill	Food	8.31
9/30/2013	Weber's Front Row Grill	Gratuity	14.98
9/30/2013	Weber's Front Row Grill	Food	9.84

Appendix C

Fox C-6 School District

Supporting Documentation of Improper and Questionable Purchases and Transactions Lacking Documentation - Alphabetical by Vendor

Transaction Date	Vendor	Item/Purpose	Amount
10/9/2013	Weber's Front Row Grill	Gratuity	4.43
12/12/2013	Weber's Front Row Grill	Gratuity	15.68
1/15/2014	Weber's Front Row Grill	Gratuity	9.02
4/9/2014	Weber's Front Row Grill	Gratuity	6.84
4/23/2014	Weber's Front Row Grill	Unknown	296.45
5/14/2014	Weber's Front Row Grill	Food	176.87
5/14/2014	Weber's Front Row Grill	Food	106.66
1/24/2012	Wendy's	Food	18.00
11/9/2013	Wendy's	Food	20.87
10/14/2013	Wireless Freedom	Replace glass and LCD in phone	422.82
		Total	\$ <u>96,742.53</u>