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NEWS RELEASE

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FOR RELEASE _____ May 24, 2012 _____

Auditor of State David A. Vaudt today released a report on a special investigation of the Sunrise Sunset Daycare (Daycare) of the Southeast Warren Community School District (District) for the period September 1, 2010 through September 26, 2011. The special investigation was requested as a result of concerns identified by District officials.

Vaudt reported the special investigation identified \$2,563.10 of losses to the District. The losses to the District include \$2,233.10 of undeposited collections and \$330.00 of collections improperly removed from the Daycare's cash box. In addition, because receipt documentation was not complete and other Daycare records were not accurate, Vaudt reported it was not possible to quantify if additional amounts were not billed or were incorrectly billed, were billed but not collected and/or were collected but not deposited. However, based on analytical comparisons of average cash deposits, it is apparent additional collections should have been deposited.

Vaudt reported the undeposited collections of \$2,233.10 consisted of Daycare customer receipts which were not deposited to the District's bank account. According to a District employee, Susan Bennett, the Daycare Supervisor, admitted she destroyed certain receipt records. Ms. Bennett resigned from her position effective September 26, 2011.

The District also reported collections placed in the Daycare's cash box were improperly removed on 2 separate occasions. As a result, the collections were not deposited. As of the date of this report, it is not known who is responsible for removing collections from the cash box. The first occurrence was on September 29, 2011, the same day Ms. Bennett returned to the Daycare after her resignation to deliver Daycare records she had at her home. According to a Daycare employee, on the morning Ms. Bennett came to the Daycare, Ms. Bennett opened the file cabinet

containing the cash box although she had no reason to do so. Later in the day, a Daycare employee determined \$120.00 in cash receipts was missing from the cash box. The second occurrence was on October 19, 2011. After Daycare employees unlocked the locked file cabinet and the locked cash box on October 20, 2010 and discovered all the contents of the cash box had been removed, District officials contacted the Warren County Sheriff's Office. The keys to the file cabinet and cash box were in discreet locations within the Daycare known by only current and former Daycare employees. Although the checks removed from the cash box had not been cashed by the date of the Sheriff's report, the theft resulted in the loss of \$210.00 of cash collections.

The report includes recommendations to strengthen the Daycare's internal controls and operations of the Daycare, such as improvements to segregation of duties, customer account records and receipt processes and establishing and enforcing policies regarding Daycare fees.

Copies of the report have been filed with the Warren County Attorney's Office, the Warren County Sheriff's Office, the Attorney General's Office and the Division of Criminal Investigation. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/1130-6094-BE00.pdf>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
SUNRISE SUNSET DAYCARE OF THE
SOUTHEAST WARREN COMMUNITY SCHOOL DISTRICT
FOR THE PERIOD
SEPTEMBER 1, 2010 THROUGH SEPTEMBER 26, 2011**

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Auditor of State's Report

To the Southeast Warren
Community School District Board:

As a result of alleged improprieties regarding certain undeposited collections, we conducted a special investigation of the Sunrise Sunset Daycare (Daycare) of the Southeast Warren Community School District (District). We have applied certain tests and procedures to selected financial transactions of the Daycare for the period September 1, 2010 through September 26, 2011. Because limited records were available for certain portions of the period of review, not all procedures were performed for the entire period of our review. Based on discussions with Daycare employees and District officials and a review of relevant information, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined supporting documentation for selected disbursements to determine if they were properly supported and approved.
- (3) Examined payroll documentation for the former Daycare Supervisor, Susan Bennett, to determine if amounts were appropriate.
- (4) Examined monthly receipt records and bank documents to determine if recorded collections were deposited.
- (5) Reviewed activity in the District's accounting records to identify any unusual activity.
- (6) Reviewed customer account summaries maintained by the former Daycare Supervisor to determine whether the customer account summaries accurately summarized Daycare fees paid by Daycare customers.
- (7) Reviewed the Warren County Sheriff's Office report and discussed missing funds and cash box controls with District employees to identify control weaknesses.

These procedures identified \$2,563.10 of losses to the District, including \$2,233.10 of undeposited collections and \$330.00 of cash improperly removed from the Daycare's cash box. We were unable to determine if all collections were properly deposited because complete Daycare receipt records were not available. However, based on analytical comparisons of average cash deposits, it is apparent additional collections should have been deposited. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibit A** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Southeast Warren Community School District, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Warren County Attorney's Office, the Warren County Sheriff's Office, the Attorney General's Office and the Division of Criminal Investigation.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Southeast Warren Community School District during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

April 10, 2012

Sunrise Sunset Daycare of the Southeast Warren Community School District
Investigative Summary

Background Information

The Sunrise Sunset Daycare (Daycare) is a child care center providing services for children from age 3 through 6th grade. The Daycare is part of the Southeast Warren Community School District (District) and all financial and personnel decisions are the responsibility of the District. The Daycare's daily operations are handled by part-time employees, including the Daycare Supervisor. The District's Elementary Principal serves as the Daycare Director. Susan Bennett began to serve as the Daycare Supervisor in September 2010. During her employment, Ms. Bennett's responsibilities included:

- Preparing and distributing billings to Daycare customers,
- Collecting receipts from customers when on duty at the Daycare,
- Preparing deposits for all collections received by the Daycare,
- Recording Daycare collections and maintaining customer account records,
- Preparing year-end statements for customers for tax purposes,
- Maintaining attendance records for all children and meal consumption records for children eligible for financial assistance from the State,
- Being on-call to ensure adequate child to Daycare employee ratios,
- Ordering food and supplies for the Daycare and
- Managing Daycare employee schedules.

As the Daycare Supervisor, Ms. Bennett was responsible for recordkeeping, daily operations and assisting with supervision of children in the Daycare. All disbursements for the Daycare were made by the District through a purchase order process. Disbursements were authorized after receipt of sufficient supporting documentation and approval of the expense by the Daycare Director. However, the Daycare Director was not on-site and Ms. Bennett managed the daily operations of the Daycare.

Timesheet records indicate Ms. Bennett's last day was September 21, 2011, but her official resignation date was September 26, 2011. According to a letter Ms. Bennett wrote to the Daycare Director on September 23, 2011, Ms. Bennett resigned due to conflicts with other Daycare employees. However, according to the Daycare Director, she and the District Superintendent had communicated multiple concerns to Ms. Bennett during the prior month, including Ms. Bennett's frequent absences during scheduled work times, inaccurate timesheets, lack of accessibility to fulfill her on-call responsibilities, conflicts with other Daycare employees and behavior problems of Ms. Bennett's son while attending the Daycare.

All Daycare records, keys and other Daycare property should have been returned to the Daycare by the date of Ms. Bennett's resignation, September 26, 2011. However, they were not. By failing to collect all outstanding items prior to Ms. Bennett's resignation, the District was put at undue risk. In addition, it allowed Ms. Bennett unauthorized access to the Daycare after her resignation.

After Ms. Bennett's resignation, customer receipts contained in the Daycare's cash box were improperly removed on 2 separate occasions. As of the date of this report, it is not known who is responsible for removing collections from the cash box. On September 29, 2011, Daycare employees discovered \$120.00 in cash collections from the Daycare's cash box was missing.

Earlier that day, Ms. Bennett came into the Daycare to return District records she had at her home. On October 20, 2011, Daycare employees discovered the Daycare's cash box contents had again been removed. The District notified the Warren County Sheriff's Office, which reported the contents of the locked cash box located in a locked cabinet in the Daycare had been improperly removed, including \$210.00 of cash collections.

District officials contacted the Auditor of State's Office to request a review of the Daycare's financial records during the period Ms. Bennett served as the Daycare Supervisor. As a result, we performed the procedures detailed in the Auditor of State's Report for the period September 1, 2010 through September 26, 2011.

Detailed Findings

Based on these procedures, we identified \$2,563.10 of losses to the District, including \$2,233.10 of undeposited collections from September 1, 2010 through September 26, 2011. In addition, \$330.00 of cash collections was improperly removed from the Daycare's cash box on 2 separate occasions after September 26, 2011. We were unable to determine if additional collections were not properly deposited because complete receipt records were not available and other Daycare records were not accurate. While conducting the investigation, we reviewed all the Daycare's records, including:

- Receipt books – the Daycare provided pre-numbered receipts to customers and retained carbon copies in its receipt books.
- Deposit slips – Ms. Bennett prepared deposit slips when she prepared the Daycare's receipts for deposit. The deposit slips included customer names, type of payment and payment amounts.
- Customer account summaries – Ms. Bennett was responsible for maintaining customer account summaries, which summarized the amounts owed for services by week and the payment amounts received from the customers. **Appendix 1** is an example of a customer account summary Ms. Bennett completed.
- Attendance records – The Daycare maintained daily attendance records, including the name and time in and time out for each child. It also included notations of absences or other information related to attendance. **Appendix 2** is an example of an attendance sheet for 1 day.
- Customer contracts – Customers signed contracts, which included Daycare policies and payment terms. **Appendix 3** is an example of a customer contract maintained by the District.

After review of all Daycare records, we determined the Daycare's records were incomplete and inaccurate. We identified omissions from each type of record included in the review and, therefore, we could not fully rely on any of the records reviewed. Although each of the records described above should have agreed with other records, we identified inconsistencies between the records. For example, the receipt books should have agreed with the deposit slips. However, we identified customer receipts which were not included on the deposit slips and amounts on the deposit slips which were not supported by customer receipts. In addition, all amounts listed in the receipt books and on the deposit slips should have been recorded in the customer account summaries. However, we identified customer receipts and deposit amounts which were not recorded in the customer account summaries. In addition, the customer account summaries of attendance at the Daycare did not match the Daycare's attendance records.

Through use of the records available, we determined \$2,563.10 of Daycare collections was not deposited. **Table 1** summarizes the undeposited collections identified during the investigation.

Table 1

Description	Amount
Receipts not deposited	\$ 2,233.10
Receipts removed from cashbox	330.00
Total	\$ 2,563.10

UNDEPOSITED COLLECTIONS

According to the Daycare’s handbook, customers are required to pay child care fees in advance each Monday, or the first day the Daycare is in session for the week. Alternative payment plans are permissible (i.e. paying monthly instead of weekly). Payments are to be made by cash or check. According to the Daycare Director, during the time Ms. Bennett was the Daycare Supervisor, customers provided their payments to any of the Daycare employees on duty when the payment was made. The Daycare’s policy was for Daycare employees to issue receipts for cash payments at the time the cash was received. The Daycare employees placed the check payments in the cash box until they had time later in the day to write out receipts for the payments collected. As evidenced by the signatures in the receipt book, many Daycare employees, including Ms. Bennett, regularly prepared customer receipts.

Ms. Bennett was responsible for preparing Daycare collections for deposit to the bank. The Daycare did not have its own checking account. Rather, deposits and disbursements were processed through the District’s checking account. According to District officials, Daycare deposits were made to the bank 1 or 2 times per week and Ms. Bennett personally deposited Daycare collections at the bank about 40% of the time. The rest of the time, Ms. Bennett turned in the prepared deposits to the District, which included the Daycare deposits with its regular deposits.

After Ms. Bennett resigned and concerns about missing funds from the cash box were identified, a District employee compared cash receipts for the Daycare to deposits to the bank. As a result of the comparison, District officials identified several variances between receipts and deposits. However, District officials were unable to conduct a complete review due to missing receipts. According to the former Daycare Supervisor who held the position prior to Ms. Bennett, Ms. Bennett admitted she destroyed a receipt book covering the period June 3, 2011 through September 23, 2011 out of frustration when she resigned. In addition, there were several pages missing from the other receipt books. As a result, a complete comparison of collections to bank deposits could not be completed.

We conducted an analytical comparison of the ratio of checks to cash deposited for the period September 2010 through November 2011. Although variances in total deposits are expected due to changes in the number of children at the Daycare throughout the year, timing differences of deposits and the variances between rates charged during the school term and the summer, we performed the analytical comparison to analyze trends in the composition of deposits and changes in total deposits. Ms. Bennett was the Daycare Supervisor from September 1, 2010 through September 26, 2011. By including periods after Ms. Bennett resigned, we were able to compare deposit ratios for a period of time in which Ms. Bennett was not involved with collections and deposits. **Table 2** summarizes the deposits and the ratio of cash to checks deposited from September 2010 through November 2011.

Table 2

Month	Cash Deposits		Check Deposits		Total Deposits
	Amount	Percent of Total	Amount*	Percent of Total	
September 2010	\$ 1,761.60	21.5%	\$ 6,440.60	78.5%	\$ 8,202.20
October 2010	1,083.10	21.8	3,886.10	78.2	4,969.20
November 2010	663.60	13.8	4,146.60	86.2	4,810.20
December 2010	291.00	8.7	3,037.70	91.3	3,328.70
January 2011	444.00	9.4	4,274.40	90.6	4,718.40
February 2011	430.00	9.4	4,142.90	90.6	4,572.90
March 2011	561.00	9.1	5,606.50	95.9	6,167.50
April 2011	175.00	4.1	4,093.10	95.9	4,268.10
May 2011	96.00	2.2	4,233.50	97.8	4,329.50
June 2011	-	-	7,046.00	100.0	7,046.00
July 2011	36.00	0.6	5,807.40	99.4	5,843.40
August 2011	10.00	0.1	7,285.18	99.9	7,295.18
September 2011	325.00	11.3	2,559.70	88.7	2,884.70
October 2011	1,120.00	20.2	4,414.40	79.8	5,534.40
November 2011	1,494.60	30.5	3,399.40	69.5	4,894.00

* - Total check amount excludes checks from the State.

As illustrated by the **Table**, the cash to checks ratio decreased substantially over the 13-month period Ms. Bennett was the Daycare Supervisor and then substantially increased immediately after her departure. In addition, total monthly deposits were clearly inconsistent. For example, \$8,202.20 was deposited in September 2010 and only \$2,884.70 was deposited in September 2011. As previously stated, certain circumstances may impact some of the variances. However, it is likely additional undeposited collections existed for the period customer receipts were unavailable for review. During the period June 3, 2011 through September 23, 2011, no customer receipts were available due to Ms. Bennett's alleged destruction of the customer receipts and little to no cash deposits were made. However, cash deposits increased significantly in the months immediately following Ms. Bennett's resignation on September 26, 2011.

As previously discussed, a District employee compared available customer receipts to bank deposits for the period Ms. Bennett was the Daycare Supervisor. We reviewed the comparison prepared by the District employee and made a few minor adjustments based on the supporting documentation reviewed. As a result of the District's review, \$1,910.10 of undeposited collections was identified. We identified \$323.00 in additional undeposited collections not included in the initial analysis conducted by the District. Total undeposited collections identified based on the records available total \$2,233.10. This amount is summarized in **Exhibit A** and is included in **Table 1**.

CASH BOX

According to District officials, collections from customers which were kept in a locked cash box in the Daycare were improperly removed from the cash box on 2 separate occasions. As previously stated, the person(s) responsible for the missing collections is unknown.

On September 29, 2011, a Daycare employee discovered \$120.00 of collections recorded in the Daycare's receipt book was missing from the cash box. Between 6:00 and 6:30 AM that morning, Ms. Bennett came to the Daycare to turn in her keys and District records she had kept at her home. The Daycare employee on duty observed Ms. Bennett accessing the cabinet where the cash box was located while she was at the Daycare. Ms. Bennett's teenage daughter was with her and was observed going into the office area. According to the Daycare employee on duty at the time, no one went into the office area with Ms. Bennett's daughter. Ms. Bennett left the Daycare with 3 plastic bags full of papers from the Daycare office area. In addition, Ms. Bennett did not return the receipt book covering the period June 3, 2011 through September 26, 2011. The Daycare Director sent Ms. Bennett a letter on September 30, 2011 requesting return of the collections and the missing receipt book. On October 3, 2011, Ms. Bennett responded she was accessing the cabinet to return the deposit book and she reported the Daycare employee on duty was with her when she accessed the cabinet. However, according to the Daycare Director, the cabinet was typically not used for storing Daycare records. Ms. Bennett stated she returned all District records and had no District property in her possession.

On October 20, 2011, Daycare employees discovered the contents of the Daycare's locked cash box had been removed. District officials contacted the Warren County Sheriff's Office (Sheriff) to report the theft. According to the Sheriff's incident report, the theft occurred sometime between 5:30 AM on October 19th and 5:30 AM on October 20th. The cash box was locked and located in a locked cabinet the night of October 19th and the cabinet was locked when the Daycare employees came into the Daycare the morning of October 20, 2011. The keys to both the cabinet and the cash box were placed in discrete locations within the Daycare only Daycare staff and former staff would be aware of. Based on receipt records, the cash box contents at the time of the theft included \$744.00 of checks and \$210.00 of cash. The Daycare requested all customers issue stop payments on their checks. At the time of the Sheriff's report, there had been no attempts to cash the stolen checks. However, the theft resulted in the loss of \$210.00 of cash collections.

According to the Daycare Director, the Daycare locks had been standard and the key to the Daycare could have easily been duplicated at any hardware store. The locks were not changed immediately after Ms. Bennett's resignation. On October 20, 2011, after the theft was discovered, the Daycare's locks were changed. According to the Daycare Director, keys to the new locks cannot be copied.

As a result of the cash collections improperly removed from the Daycare's cash box, the Daycare suffered a loss of \$330.00. The \$330.00 loss is included in **Table 1**.

ADMINISTRATIVE DUTIES

As the Daycare Supervisor, Ms. Bennett was responsible for maintaining customer accounts, which included billings, recording receipts and maintaining customer account balances. She was also responsible for ensuring Daycare records were current and complete and Daycare policies were administered. Ms. Bennett was also responsible for staff scheduling and she was required to be on-call and available to ensure staffing was adequate in relation to the number of children in attendance. After review of the administration of the Daycare, we identified the following:

- Customer Receipts - During Ms. Bennett's time as Daycare Supervisor, any Daycare employee on duty at the time of payment could receive payments from customers. Although multiple Daycare employees collected receipts, they did not consistently write a receipt to provide to the customer at the time the payment was made. In addition, they did not maintain an initial receipt listing. According to the Daycare Director, pre-numbered customer receipts were immediately prepared when cash payments were received. However, when customers provided payments by check, the Daycare employees prepared

the customer receipts later in the day when time allowed. All Daycare employees could access the cash box, which limited the controls over the cash box.

During our comparison of customer receipts and bank records, we determined Daycare employees did not routinely prepare customer receipts. Although the Daycare Director stated the policy was to issue pre-numbered receipts immediately when cash payments were received, we identified bank deposits of cash which could not be tied to customer receipt records. In many instances, usually for cash collections, we identified deposits to the bank for which corresponding receipts were not written. We identified cash deposits credited to a customer which were larger than the amount supported by the customer receipt. It is apparent the cash deposited represented additional customer payments which were not credited to the appropriate customer. The delay in completing customer receipts made it possible for any Daycare employee to remove receipts from the cash box before a record of the receipt was completed.

In a letter to customers dated September 15, 2011, the Daycare Director stated the Daycare would begin issuing receipts for all payments received, which further indicates preparation of customer receipts was not consistent prior to the date of the letter.

Because there are tax implications with Daycare expenses, customers need yearly statements summarizing their payments to the Daycare. Failure to maintain accurate records of collections from customers not only made the Daycare susceptible to theft, it resulted in understating year-end Daycare payment summaries provided to customers for tax purposes.

- Customer Contracts – According to the Daycare Handbook, customers are required to sign contracts with the Daycare prior to receiving services from the Daycare. The contracts include pertinent information, including billing policies. Each customer should have a signed contract detailing the specific fees payable each week. Customer contracts are to be signed at the beginning of each school year, summer or holiday term. As previously stated, **Appendix 3** is an example of a customer contract.

During our review of customer contracts signed for the period of our review, we determined the contracts often did not clearly establish a weekly fee for Daycare services. Customers sometimes indicated attendance would be dependent on the work schedules of the guardians of the children attending the Daycare, and there was often no fee amount included in the contract to establish the contractual weekly fee for Daycare services.

Customer contracts stated fees are not prorated in the event of absences and payments are required in advance of receiving Daycare services. However, we determined these policies were not enforced. In a letter sent to Daycare customers on September 15, 2011, the Daycare Director stated the advance payment policy had not been adequately enforced. The letter stated the Daycare would be enforcing the advance payment policy for future payments.

Customer fee amounts recorded in the receipt records were not consistent from week to week during the time Ms. Bennett served as Daycare Supervisor. However, during discussion with the former Daycare Supervisor who held the position prior to Ms. Bennett, we determined she also did not strictly enforce the fee policies outlined in the customer contracts. According to the prior Daycare Supervisor, she made allowances for customers who had to remove their children from the Daycare if an illness required a significant absence. Because the Daycare permitted fee adjustments for customers during the review period and many contracts did not establish a contract rate, we were unable to rely on customer contracts to determine the amount of fees which should have been collected each week.

- Customer Account Maintenance – During review of Daycare customer account records, we identified significant inconsistencies between the records available for review. The Daycare maintained customer account records using calendars, which included daily and weekly fee amounts and amounts paid by the customer. **Appendix 1** is an example of a customer account summary. As demonstrated by the **Appendix**, the amounts owed, collected and outstanding are not readily apparent. In addition, there is no indication why the weekly fees are not consistent. The customer account records consistently understated the total payments made by customers based on other records available for review. For example, total receipts from 1 customer for a 6-month period, as recorded on the bank deposit slips, was \$476.00. For the same customer, the customer account summary only reflected receipts of \$434.00. In addition, receipts issued to the customer totaled \$462.00. The bank deposit slips, customer account summary and customer receipts should all agree.

Because of the errors in the payment information contained in the customer account summaries and the lack of complete receipt records, year-end customer account summaries provided to customers for tax purposes were incorrect. Since all customer payment information was not recorded, the information on the customer account summaries was not complete and balances were understated.

- Attendance Records – We tested a limited number of attendance records and attempted to compare the children’s attendance to the attendance agreed upon in the customer’s contracts. We identified several inconsistencies. For example, 1 customer had a customer contract for 1 day per week, but the customer used Daycare services 2 days per week. In addition, we identified multiple children listed in attendance on January 17, 2011 due to inclement weather. We were unable to identify corresponding receipts or deposits for those children, indicating either no fees were collected or fees collected were not recorded and deposited. In addition, 1 child in attendance on January 17, 2011 was permitted a “free day” in accordance with the note on the attendance sheet. The note indicates the child had a “free day” left over from a date before Ms. Bennett became Daycare Supervisor.

Without maintaining customer contracts in accordance with actual attendance, the Daycare’s customer contracts are ineffective. We were unable to identify documentation to support permitting a child to receive a “free day” of Daycare services.

- Payroll - Each Daycare employee prepares monthly timesheets to be provided to the Daycare Director for approval. At the time of our investigation, the Daycare relied on the Daycare employees’ representation of hours worked as the basis for payroll. The Daycare Director reviewed and signed timesheets each month. However, the Daycare Director is not physically located in the same building. Therefore, in the event a Daycare employee leaves during the day to run a personal errand or does not arrive at their scheduled time, the Daycare Director does not observe the absence. Although District officials stated absences are required to be approved, the Daycare Director stated Ms. Bennett’s schedule was extremely flexible. In addition, Ms. Bennett completed many of her administrative duties from her home, which was also activity the Daycare Director could not observe.

During discussion with the Daycare Director, we learned of some possible inconsistencies between Ms. Bennett’s timesheets and actual hours worked, based on records of Ms. Bennett’s time at the Daycare maintained by another Daycare employee. We compared the records maintained by the Daycare employee to Ms. Bennett’s timesheets and determined the discrepancies identified were minimal. In several instances, Ms. Bennett’s timesheets reflected absences from the Daycare which the other Daycare employee presumed were included on Ms. Bennett’s timesheet. Due to the immaterial nature of the findings, we do not believe they are sufficient to include in this report.

According to District officials, Ms. Bennett was authorized to work 29 hours per week and was limited to that amount. According to timesheet documentation, there were several times Ms. Bennett's timesheets included hours in excess of 29 hours per week. However, Ms. Bennett's timesheets demonstrated the average hours per week each month were below 29 hours.

The District Superintendent stated Ms. Bennett was eligible to receive prorated holiday pay based on 29 hours per week. Accordingly, she would have been eligible to receive approximately 6 hours for each paid holiday. Ms. Bennett recorded different amounts for holidays, ranging from 5 hours to 7 hours per holiday. It is unclear why Ms. Bennett did not claim the same number of hours for each holiday. The Daycare Director approved each timesheet. However, she acknowledged she should have taken more care in reviewing Ms. Bennett's timesheets.

- Daycare Disbursements – The District has a purchase order process which requires all disbursements for the Daycare to be approved by the Daycare Director. Supporting documentation must be provided when processing the purchase order. Payments are not to be processed until appropriate supporting documentation is provided. We tested a selection of disbursements for the Daycare and determined all were reasonable for a daycare and adequate supporting documentation with the Daycare Director's signature was maintained at the District. Daycare employees, including Ms. Bennett, do not have access to District checks and are not authorized to make disbursements on behalf of the Daycare.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Southeast Warren Community School District to process collections, disbursements and payroll for the Daycare. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Daycare's internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The former Daycare Supervisor had control over multiple incompatible duties related to receipts. Ms. Bennett calculated customer billings, collected customer payments, prepared receipts, summarized deposit slips, exclusively managed customer accounts and prepared year-end statements for customers for tax purposes.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the duties within each function listed above should be segregated between employees of the Daycare and/or the District.

Based on discussion with the Daycare Director, the Daycare has already implemented controls which should significantly reduce the risk of undeposited collections in the future. By having the billing and receipts functions separate, it will be evident if customer receipts are not accurately recorded in the customer's account summary. An important element of control is providing regular statements to the customers. If payments have not been credited to the customer account or billings are not accurately calculated, the customer will be able to identify any errors or omissions for correction.

- B. Receipts – Customer receipts were not consistently completed and receipts for payments made by check were not completed at the time payments were received.

Recommendation – Payments from customers should be consistently recorded in a receipt book and deposited intact in a timely manner. Customer receipts should also be compared to the amounts deposited to ensure they are consistent. Any undeposited collections should be safeguarded in a locked file or safe and access to the locked file or safe should be controlled.

During discussion with District officials, they described new collection procedures which will provide more control over receipts. According to the Daycare Director, Daycare employees no longer have access to customer receipts. Instead, customers put payments in a locked cash box in the lobby of the Daycare. The Daycare Director and Elementary secretary have access to the lock box. After deposit slips are prepared by the Elementary secretary, a copy is sent back to the Daycare, where Daycare employees add deposit details to customer accounts. Daycare employees prepare customer billings and maintain customer accounts. Separation of billings and receipts will improve accountability at the Daycare.

- C. Customer Contracts – Customer contracts did not clearly specify the weekly Daycare fees and the Daycare did not enforce the policies contained in the customer contracts, including the requirement for customers to provide advance payment for services and the requirement for the contract fee to be paid without adjustments due to child absences from the Daycare.

Recommendation – Customer contracts should be re-designed to clearly list each customer’s weekly fee for Daycare services. Customer contract amounts should be consistently enforced. The only time fees should fluctuate from the customer contract amount is in the event of additional charges for extra services or in the event of a no-fee day as outlined in the Daycare Handbook. In the event a customer’s usage of Daycare services changes, a new contract should be established.

- D. Customer Account Maintenance – Ms. Bennett failed to maintain accurate customer account summaries. Customer account summaries were difficult to read and did not provide adequate support for weekly customer fees. Based on review of receipt and bank deposit records reviewed, customer account summaries often understated total payments received from customers. This resulted in understated year-end payment summaries provided to customers for tax purposes.

Recommendation – The Daycare should utilize accounting software to maintain current and accurate customer account details. By utilizing such software, the Daycare will significantly simplify the billing, collections and reporting activities of the Daycare. Weekly charges should be input in the customer account summary in accordance with the customer contract amount. Any additions to or deductions from the contracted amount should be added on a separate line in the accounting software to allow for clear tracking of fees. The accounting software should include customer account balances, which are reduced by inputting receipt information directly to the accounting software. Customers should receive regular customer account summary reports with details of weekly fees and payments. If billing errors or recording errors occur, customers will be able to provide information to correct those issues.

- E. Payroll – Although all timesheets were approved by the Daycare Director, the Daycare Director is not located in the building to observe the attendance of Daycare employees. In addition, timesheets confirmed Ms. Bennett sometimes charged more

than her approved 29 hours per week. Hours recorded by Ms. Bennett for holidays were not consistent. According to the Daycare Director, she did not realize the inconsistency in holiday amounts Ms. Bennett included on her timesheets at the time the timesheets were approved.

Recommendation – The Daycare should consider installing a timestamp machine to simplify record keeping for timesheets. Since the Daycare Director is not physically located at the Daycare and since the Daycare utilizes multiple part-time Daycare employees, use of a timestamp machine would be helpful. In addition, Daycare employees sign yearly contracts with the District. A helpful addition would be to clarify holiday benefits for each Daycare employee. By doing so, the approved holiday pay would be clear to both the Daycare employee and the Daycare Director.

- F. Separation Policy – The Daycare did not collect all Daycare records and keys by Ms. Bennett’s resignation date. As a result, the Daycare was put at undue risk of loss of pertinent records and was accessible by an unauthorized former employee.

Recommendation - If not already established, the District should establish departure procedures to conduct when employees separate from employment. Those procedures should include collecting all District property and gaining access to any electronic records maintained on behalf of the District by the individual, etc.

- G. Attendance Fees – The Daycare should regularly compare attendance records to billing records to ensure all children receiving Daycare services pay for those services. In the event of partial or full days of service due to weather, the Daycare should maintain its policy of advance payment. It is understandable this is sometimes not possible, but the Daycare must ensure services provided are paid for. In addition, there should be no “free days,” as provided to 1 child identified during the investigation. In the event of an overpayment, the Daycare should issue a refund and adjust the customer account accordingly.

The Daycare should consider charging a larger daily fee for customers who do not sign contracts to agree to pay a pre-set weekly fee. By increasing the fee, the Daycare will encourage customers to maintain their contracts in accordance with their usage.

Exhibits

Exhibit A

Report on Special Investigation of the
Sunrise Sunset Daycare of
Southeast Warren Community School District

Undeposited Collections

Date	Receipt Number	Receipt Amount	Amount Deposited	Amount Not Deposited
09/03/10	7209*	\$ 17.60	12.60	5.00
09/16/10	7241*	20.00	-	20.00
09/22/10	7269*	10.00	-	10.00
10/14/10	7345*	12.00	-	12.00
11/08/10	7420*	110.00	-	110.00
11/16/10	7435	56.00	-	56.00
11/18/10	7448*	10.00	-	10.00
11/30/10	7472*	56.00	-	56.00
11/30/10	7476*	55.00	34.00	21.00
12/06/10	7483*	156.00	56.00	100.00
12/07/10	7479	125.00	-	125.00
12/14/10	7500	57.00	-	57.00
12/21/10	7504	112.80	-	112.80
12/21/10	7528/7532	63.00	57.00	6.00
12/21/10	7529	117.80	-	117.80
01/12/11	7553	56.00	26.00	30.00
01/12/11	7560	28.00	-	28.00
01/18/11	7564	50.00	-	50.00
01/18/11	7570	117.80	117.00	0.80
02/08/11	7633	21.00	-	21.00
02/08/11	7635	56.00	32.00	24.00
02/15/11	7639	7.00	-	7.00
02/15/11	7646	200.00	150.00	50.00

Report on Special Investigation of the
Sunrise Sunset Daycare of
Southeast Warren Community School District

Undeposited Collections

Date	Receipt Number	Receipt Amount	Amount Deposited	Amount Not Deposited
02/15/11	7647	56.00	-	56.00
02/22/11	7657	35.00	-	35.00
02/22/11	7661	21.00	-	21.00
03/01/11	7675/7687	96.00	76.00	20.00
03/08/11	7704	56.00	-	56.00
03/08/11	7713	37.10	-	37.10
03/15/11	7727	52.00	50.00	2.00
03/15/11	7731	20.00	-	20.00
03/22/11	7736	56.00	-	56.00
03/29/11	7740	117.80	117.00	0.80
03/29/11	7742	10.00	-	10.00
03/29/11	7748	196.00	-	196.00
04/05/11	7772	117.80	-	117.80
04/12/11	7781	196.00	-	196.00
04/26/11	7815	140.00	-	140.00
05/03/11	7827	14.00	7.00	7.00
05/10/11	7849	56.00	-	56.00
05/17/11	7860	21.00	-	21.00
05/17/11	7866	56.00	-	56.00
05/24/11	7873	100.00	-	100.00
Total				<u>\$ 2,233.10</u>

* - Identified by Auditor's Office and not included in District's initial summary of undeposited collections.

Report on Special Investigation of the
Sunrise Sunset Daycare of
Southeast Warren Community School District

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Tina Stuart, Senior Auditor II


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Appendix 1

Report on Special Investigation of the
Sunrise Sunset Daycare of
Southeast Warren Community School District

Example of Customer Account Summary

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Report on Special Investigation of the
Sunrise Sunset Daycare of
Southeast Warren Community School District

Example of Daily Attendance Sheet

Monday Jan 17, 2011 (2 hr delay) (27)

Daily Attendance Form					
Iowa Child and Adult Care Food Program Instructions: Parent/Guardian in and out daily sign					
Day:	Date:				
Name	In	Out	Comments:	In	Out
[Redacted]	10:00	12:00		3:00	4:10
[Redacted]	9:44	12:00		3:00	3:30
[Redacted]	11:45	4:30			
[Redacted]	11:46	4:30			
[Redacted]	11:45	12:00	Mon and Tues	3:00	5:05
[Redacted]			Friday's until further notice		
[Redacted]			Mom's Day off		
[Redacted]	10:35	12:00			
[Redacted]	7:36	12:00	not here went to Dr.		
[Redacted]	7:39	5:45			
[Redacted]	9:35	12:00		3:00	6:15
[Redacted]	9:00	9:40		3:20	5:55
[Redacted]			not here		
[Redacted]			Mon and Tues PM	3:20	5:35
[Redacted]			Mon + Fri here this wk	3:20	4:10
[Redacted]	6:35	9:40		3:20	4:50
[Redacted]				3:20	5:30
[Redacted]				3:20	5:30
[Redacted]	7:02	9:30		3:40	5:45
[Redacted]	7:37	9:30		3:20	5:05
[Redacted]	7:00	9:40		3:20	5:55
[Redacted]	7:34	9:40		3:20	5:05
[Redacted]				3:40	5:15
[Redacted]				3:20	5:15
[Redacted]				3:20	4:55
[Redacted]	8:15	9:40			
[Redacted]	8:15	9:40			
[Redacted]	8:15	9:30			
[Redacted]	7:40	9:40	here pm		
[Redacted]	7:40	9:40	here pm		

WK 130 Kids

Visitor 4 1/2 day - [Redacted] - Had freeday left from when
Rathy worked here (ate Lunch here)
total = 27

totals mon: 27
Tues: 29
Wed: 29
Thurs: 2
Fri: 1
total: 128

Report on Special Investigation of the
Sunrise Sunset Daycare of
Southeast Warren Community School District

Example of Customer Contract

Southeast Warren Community School
Sunrise Sunset Daycare
Summer, 2011 Enrollment Form

10-3-11
date

I give permission for my child [redacted] (birth date) 9-10-04
to be cared for in the S. E. Warren Sunrise Sunset Daycare on the following schedule.

- 1 day per week \$21.00
 - 2 days per week \$42.00
 - 3 days per week \$63.00
 - 4 days per week \$84.00
 - 5 days per week 105.00
 - 1/2 day (minimum 2 days per week) 5:30 a.m. through noon (including lunch) - \$14.00 per 1/2 day / noon through 6:00 p.m. - \$12.00 per 1/2 day
- adjusted amount for 2nd or 3rd child \$ _____ per week for _____ days

If using services fewer than five days per week, please check the specific days of the week the daycare will be utilized:

- Monday
- Tuesday
- Wednesday
- Thursday
- Friday

Usual times for attendance include:
arriving at OR 6:00-6:30 AM 8:30-9:30 AM leaving at 17:00 - 17:30

- My child's anticipated meal participation will be:
- breakfast
 - lunch
 - afternoon snack

I agree to pay a one-time registration fee of \$10.00 the first time I enroll my child in the daycare program. I understand that families utilizing Sunrise Sunset Daycare's 5-day a week care will pay the appropriate fees for the first child each week, with a 10% reduction of rates for the second and subsequent children in the family. This 10% reduction is applicable to all regular daycare fees.

I understand that advance payment is due each Monday or the first day my child attends daycare each week. I further understand that three late payments will result in termination of my child's services. In addition, I agree to pay a late fee to be accessed according to the schedule in the Daycare Handbook if my child is picked up after 6:00 p.m.

I understand that parents utilizing our services fewer than 5 days per week must present the daycare supervisor with a list of any anticipated changes in contractually scheduled days at least two weeks in advance of the change/s.

Report on Special Investigation of the
Sunrise Sunset Daycare of
Southeast Warren Community School District

Example of Customer Contract

(over)

I understand that should behavior issues arise involving my child that are severe enough to endanger the safety of my child or other children at the daycare, my child's services may be temporarily suspended or permanently terminated, and that I will be promptly notified if that situation occurs.

I understand that while the school district is not responsible for treating medical emergencies, daycare employees may administer emergency or minor first aid, if possible. The daycare will contact emergency medical personnel if necessary, and attempts will be made to notify the parents where the child has been transported for treatment.

I give my child permission to participate in supervised walking trips within the city limits of Milo on pre-announced days. I agree to hold harmless the Southeast Warren Community School District and its employees from any and all liability, loss, damages, claims, or actions for bodily injury and/or property damage, in accordance with current state and federal law, arising out of participation on these trips.


Parent / Guardian's Signature

Phone # 
email 