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NEWS RELEASE

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FOR RELEASE

February 1, 2017

Auditor of State Mary Mosiman today released a report on a special investigation of the Mount Pleasant Community School District (District) for the period August 8, 2012 through November 14, 2016. The special investigation was requested by District officials due to concerns identified with certain transfers between student lunch accounts processed by former Harlan Elementary School Secretary, Dawn Dietzenbach. Ms. Dietzenbach was placed on paid administrative leave on October 19, 2016 and she subsequently resigned from her position with the District on October 28, 2016.

Mosiman reported the special investigation identified \$5,055.80 of improper credits to student lunch accounts and \$238.00 of undeposited collections. The \$5,055.80 of improper credits identified is comprised of \$2,974.40 of improper transfers and \$2,081.40 of improper adjustments.

The improper transfers include:

- \$1,544.40 posted to a specific student's lunch account,
- \$817.25 posted to Ms. Dietzenbach's children's lunch accounts, and
- \$612.75 posted to various student lunch accounts.

The improper adjustments include:

- \$1,777.10 posted to a specific student's lunch account,
- \$196.10 posted to Ms. Dietzenbach's children's lunch accounts, and
- \$108.20 posted to various student lunch accounts.

Mosiman also reported, of the total improper credits of \$1,013.35 posted to Ms. Dietzenbach's children's lunch accounts, \$516.35 was expended to purchase lunches for Ms. Dietzenbach's children and \$497.00 remained in their lunch accounts.

The report includes recommendations to strengthen the District's internal controls and overall operations, such as improving segregation of duties, implementing procedures to properly refund lunch account balances, periodically reviewing employee access to the lunch account system, and issuing individual receipts for student lunch account payments. In addition, the report includes a recommendation to ensure an independent reconciliation is performed monthly between the District's accounting records and the student lunch account records.

Copies of the report have been filed with the Division of Criminal Investigation, the Henry County Attorney's Office, and the Attorney General's Office. 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 <https://auditor.iowa.gov/reports/1730-4536-BE00>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
MOUNT PLEASANT COMMUNITY SCHOOL DISTRICT
FOR THE PERIOD
AUGUST 8, 2012 THROUGH NOVEMBER 14, 2016**

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Auditor of State's Report

To the Board of Education of the Mount
Pleasant Community School District:

As a result of concerns regarding certain transfers between student lunch accounts and at the request of District officials, we conducted a special investigation of the Mount Pleasant Community School District (District). We have applied certain tests and procedures to selected financial transactions of the District for the period August 8, 2012 through November 14, 2016. Based on discussions with District officials and personnel 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) Interviewed District officials to obtain explanations for certain procedures and transactions handled by the former Harlan Elementary School Secretary, Dawn Dietzenbach.
- (3) Reconciled the cash and check collections recorded in Ms. Dietzenbach's children's lunch accounts to the cash and checks deposited in the District's bank account to determine if all collections were properly recorded and deposited timely and intact.
- (4) Reviewed Ms. Dietzenbach's children's lunch accounts to determine the source of the payments recorded.
- (5) Examined the Fund Transfer Reports to determine the propriety of all transfers made during Ms. Dietzenbach's employment.
- (6) Examined Account Inquiry Reports for each fiscal year detailing the refunds issued to determine whether amounts refunded to parents or guardians were properly recorded in the lunch account system.
- (7) Reviewed the registration fees paid by Ms. Dietzenbach for her children during her employment to determine if payments were properly recorded and deposited timely and intact.
- (8) Interviewed Ms. Dietzenbach to obtain an understanding of certain financial transactions.

These procedures identified \$5,055.80 of improper credits to student lunch accounts and \$238.00 of undeposited collections. Our detailed findings and recommendations are presented in the Investigative Summary 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 the financial statements of the Mount Pleasant Community School District, other matters might have come to our attention which would have been reported to you.

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

We would like to acknowledge the assistance extended to us by personnel of the Mount Pleasant Community School District and the Division of Criminal Investigation during the course of our investigation.


MARY MOSIMAN, CPA
Auditor of State

December 22, 2016

Report on Special Investigation of the
Mount Pleasant Community School District

Investigative Summary

Background Information

The Mount Pleasant Community School District (District) is located in Mount Pleasant, Iowa and serves approximately 2,050 students in Henry County. The District operates a regular comprehensive high school, an alternative high school, a middle school, and 4 elementary schools. The District is governed by an 8 member Board which meets each month.

Cash and checks are collected in the various school offices and the District's business office for meals served to students and teachers in the cafeteria. Dawn Dietzenbach began working in the Harlan Elementary School office as a Secretary in August 2012 and resigned from her position on October 28, 2016. As the Secretary, Ms. Dietzenbach was responsible for:

- collecting student lunch account payments, recording the payments in the District's lunch account system, and posting the payments to the appropriate student lunch account,
- collecting afternoon milk donations, yearbook fees, registration fees, and proceeds from classroom book orders, and
- preparing the deposits for all collections she received.

For any lunch account collections received, Ms. Dietzenbach summarized the amount of cash and check collections by student lunch account and prepared receipts at the end of each day. The receipts were compared to and filed with the deposit slip and the Deposit Report by staff in the District's Food Service Department (Food Service). Food Service staff made the deposits in the District's bank account and provided the deposit slip to the District's Central Office to record the activity in the District's accounting system. Although a reconciliation was performed between the lunch account system and the receipts provided to Food Service, no independent reconciliation of the Deposit Reports to the bank statements or the student lunch accounts was performed. According to District personnel and our interview with Ms. Dietzenbach, she collected yearbook fees and registration fees on a limited basis.

On October 13, 2016, the Food Service Administrative Assistant found various adjustments posted to student lunch accounts and sent an e-mail to all District secretaries instructing them to contact Food Service if an adjustment was needed to a student lunch account. The e-mail stated, in part, "Adjustments are being made incorrectly resulting in errors in the account balance." On October 19, 2016, the Food Service Administrative Assistant observed multiple unusual transfers between student lunch accounts initiated by Ms. Dietzenbach. As a result, she immediately notified the District's Superintendent.

On October 19, 2016, the Superintendent met with Ms. Dietzenbach to discuss the concerns identified. During the meeting, Ms. Dietzenbach claimed the transfers entered into the lunch account system were for donations received for afternoon milk, but did not offer any further explanation for the transfers between student lunch accounts. At the conclusion of the meeting, Ms. Dietzenbach was placed on paid administrative leave and her access to the District's accounting software was restricted to parent access only for her children's lunch accounts.

The District conducted an internal investigation and identified improper transfers dating back to August 2015. The District also determined the transfers were posted mostly to student lunch accounts which recently changed from full pay to free or reduced lunch. In addition, the District noticed many of the transfers were from student lunch accounts which were no longer active, but still had a remaining balance recorded in the lunch account system.

During the course of the internal investigation, the District also determined there was no documentation for registration fees collected for Ms. Dietzenbach’s children for the 2016-2017 school year. On October 24, 2016, District personnel notified the Office of Auditor of State concerns had been identified regarding student lunch account transfers processed by Ms. Dietzenbach.

Ms. Dietzenbach submitted her resignation letter on October 28, 2016, along with a second letter and a check for \$300.00. The second letter stated, in part, “It was never my intent to keep the funds that were put in my children’s accounts. It was always my intent to distribute it back to the kids that needed assistance. Please use these funds for that purpose, as that is was [sic] it was intended for”. Copies of the second letter and the check are included in **Appendix 1**.

As a result of the concerns identified, District officials requested the Office of Auditor of State review the Mount Pleasant Community School District’s financial transactions. We performed the procedures detailed in the Auditor of State’s report for the period August 8, 2012 through November 14, 2016.

Detailed Findings

These procedures identified \$5,055.80 of improper credits to student lunch accounts and \$238.00 of undeposited collections. The \$5,055.80 of improper credits identified is comprised of \$2,974.40 of improper transfers and \$2,081.40 of improper adjustments. The improper transfers include:

- \$1,544.40 posted to a specific student’s lunch account,
- \$817.25 posted to Ms. Dietzenbach’s children’s lunch accounts, and
- \$612.75 posted to various student lunch accounts.

The improper adjustments include:

- \$1,777.10 posted to a specific student’s lunch account,
- \$196.10 posted to Ms. Dietzenbach’s children’s lunch accounts, and
- \$108.20 posted to various student lunch accounts.

Table 1 summarizes the improper transfers and adjustments and undeposited collections identified. A detailed explanation of each finding follows.

Table 1

Description	Amount	Table/Page
Transfers to a specific student’s lunch account	\$ 1,544.40	Page 8
Transfers to Ms. Dietzenbach’s children’s lunch accounts	817.25	Table 2
Transfers to various student lunch accounts	612.75	Table 4
Total transfers	2,974.40	
Adjustments to a specific student’s lunch account	1,777.10	Page 7
Adjustments to Ms. Dietzenbach’s children’s lunch accounts	196.10	Table 2
Adjustments to various student lunch accounts	108.20	Table 4
Total adjustments	2,081.40	
Undeposited collections	238.00	
Total	\$ 5,293.80	

IMPROPER CREDITS

We reviewed all transfers to student lunch accounts listed in the Fund Transfer Reports and compared them to the transfers posted to the individual student lunch accounts for the period August 8, 2012 to November 14, 2016. According to District personnel, transfers between lunch accounts are allowed if the students are family members. As a result of our review, we identified 377 improper credits posted to student lunch accounts by Ms. Dietzenbach during the period August 8, 2012 to November 14, 2016. The first improper credit identified was posted on September 11, 2015.

Based on a review of the activity recorded in the student lunch accounts, we classified the improper credits as either improper transfers or improper adjustments. Improper transfers are amounts which were moved from a student's lunch account to another non-family member student's lunch account. The payments related to these amounts were appropriately received and deposited by the District but were subsequently improperly transferred between unrelated student lunch accounts.

Improper adjustments are amounts moved between student lunch accounts based on balances in the lunch account system which were refunded to the parents or guardians. When a student is no longer attending a school operated by the District, such as a graduated student or a student who moved to another school district, the parent or guardian is to be refunded the remaining balance in the student's lunch account. Although the District did properly refund the balances for some of the student lunch accounts identified, the balances refunded were not properly zeroed out on the lunch account system. As a result, it appeared as though a balance remained in the student's lunch account. We determined Ms. Dietzenbach subsequently closed out these remaining balances by improperly moving the amounts to active student lunch accounts.

According to District officials, Food Service staff are reviewing all student lunch accounts with transfers during the period reviewed and posting corrective transfers as necessary to ensure the balances in the student lunch accounts affected are accurate.

Specific Student Lunch Account – Of the 377 improper credits identified, 307 were posted to a specific student's lunch account. According to District personnel, the student participated in the free and reduced lunch program. Therefore, there would be no payment or expense activity posted to that lunch account. Prior to September 19, 2016, there was no activity in the student's lunch account; however, we identified a cash payment of \$104.00 posted on September 19, 2016. According to an e-mail from Ms. Dietzenbach to the Food Service Administrative Assistant, the \$104.00 was a donation to be used for low balance lunch accounts. Between September 22, 2016 and October 13, 2016, there were 7 transfers out of the student's lunch account to various other non-family student lunch accounts totaling \$128.00 and a transfer in to the student's lunch account from another non-family student lunch account totaling \$24.00, which reduced the student's lunch account balance to zero.

On October 19, 2016, there were 305 transfers posted to the specific student's lunch account totaling \$3,193.50 and a transfer to another student's lunch account totaling \$20.00. These transactions were posted to the student's lunch account after the Food Service Administrative Assistant instructed staff not to post additional transfers without approval from Food Service. As of November 14, 2016, only the 8 transfers totaling \$148.00 discussed above had been moved to other student lunch accounts. Improper transfers and adjustments to various other student lunch accounts will be discussed in further detail in the following paragraphs.

Of the 307 improper credits posted to this specific student's lunch account, we classified \$1,777.10 as improper adjustments because the amounts credited were balances from inactive students which had been properly refunded to the parents or guardians. According to our interview with Ms. Dietzenbach, she was responsible for sending letters to collect payment for student lunch accounts with low or negative balances. She stated she transferred the funds from

the inactive lunch accounts to be redistributed to those students who were unable to make payments on their lunch accounts. When asked if she had spoken with anyone from the District’s Food Service or Central Office regarding these transfers, she responded “no.”

The remaining \$1,544.40 was classified as improper transfers because the student lunch account balances had not been refunded and remained in the students’ lunch accounts after their departure from the District. The \$1,777.10 and \$1,544.40 are included in **Table 1** as transfers to a specific student’s lunch accounts and adjustments to a specific student’s lunch account, respectively.

Dietzenbach Student Lunch Accounts – Of the 377 improper credits identified, 22 were posted to Ms. Dietzenbach’s 3 children’s student lunch accounts totaling \$1,013.35. Of the 22 improper credits posted to Ms. Dietzenbach’s children’s lunch accounts, we classified \$817.25 as improper transfers because the amounts were transferred from active non-family student lunch accounts. The remaining \$196.10 was classified as improper adjustments because the amounts credited were either balances from inactive students which had been properly refunded to the parents or guardians or were not supported with a receipt of deposit. As previously stated, although the District properly refunded balances from inactive students to the parents or guardians, the balances were not zeroed out on the lunch account system.

Table 2 summarizes the improper transfers and adjustments identified by student lunch account for each of Ms. Dietzenbach’s 3 children. The \$817.25 and \$196.10 are included in **Table 1** as transfers to Ms. Dietzenbach’s children’s lunch accounts and adjustments to Ms. Dietzenbach’s children’s lunch accounts, respectively.

Student	Transfers	Adjustments	Total
Child A	\$ 301.55	50.00	351.55
Child B	260.00	50.00	310.00
Child C	255.70	96.10	351.80
Total	\$ 817.25	196.10	1,013.35

During our interview with Ms. Dietzenbach, she stated she had never been instructed where to record donations received for afternoon milk. She explained the donations are applied to amounts owed by students for afternoon milk first but can then be used for other students as needed. She further stated she had selected a specific student’s lunch account to post the donations received; however, she did not want to leave the funds in that student’s lunch account over the summer. She stated she transferred the amounts to her children’s lunch accounts so she knew where the funds were. However, based on our review of the activity in Ms. Dietzenbach’s children’s lunch accounts, the amounts were never transferred out of Ms. Dietzenbach’s children’s lunch accounts to other student lunch accounts.

We also asked Ms. Dietzenbach if she had spoken to anyone from the District’s Food Service or Central Office regarding the afternoon milk donations to determine where they were to be posted to which she replied “no.”

As illustrated by the **Table**, we identified \$196.10 of improper adjustments to Ms. Dietzenbach’s children’s lunch accounts. Of that amount, we determined \$180.00 was not supported by a receipt or deposit. The 2 instances occurred during registration for the 2016-2017 school year, as follows:

- A \$122.00 check received from a parent was to be recorded in the District’s accounting system as \$32.00 of yearbook and enrollment fees and \$90.00 to the student’s lunch account. However, \$190.00 was improperly posted to the student’s lunch account. We

identified 2 improper adjustments for \$60.00 each moving funds from the student's lunch account to 2 of Ms. Dietzenbach's children's lunch accounts 20 days after the \$190.00 was posted. Of the \$120.00 adjusted, \$100.00 was not supported by a receipt or deposit. The remaining \$20.00 was classified as an improper transfer.

- A \$157.00 check received from a parent was to be recorded in the District's accounting system as \$57.00 of yearbook and enrollment fees and \$100.00 to the student's lunch account. However, we determined Ms. Dietzenbach recorded \$180.00 to the student's lunch account and subsequently posted an improper adjustment moving \$80.00 from the student's lunch account to her child's lunch account 20 days after the \$180.00 was posted.

During our interview with Ms. Dietzenbach, she was unable to provide an explanation for the 2 discrepancies identified.

Based on a review of Ms. Dietzenbach's children's lunch accounts, we determined not all of the improper credits totaling \$1,013.35 were expended as of November 14, 2016. **Table 3** summarizes the portion spent and the portion remaining in the lunch accounts for each of Ms. Dietzenbach's children as of November 14, 2016.

Table 3

Student	Amount Expended	Amount Remaining	Total
Child A	\$ 185.75	165.80	351.55
Child B	154.10	155.90	310.00
Child C	176.50	175.30	351.80
Total	\$ 516.35	497.00	1,013.35

During our interview with Ms. Dietzenbach, she stated she was unaware of the amount she had transferred to her children's lunch accounts. She further stated it was always her intention to transfer the amounts to students who needed the funds; however, when asked, she stated she had not determined how she was going to decide who to transfer the funds to. In addition, she stated she did not think it was necessary to track the funds as it was donations. During the interview, we also asked Ms. Dietzenbach if she was aware approximately \$500.00 of the amounts transferred to her children's lunch accounts had been expended for their meals to which she replied, "No, I didn't think it would've been that much."

Various Student Lunch Accounts – Of the 377 improper credits identified, 48 were posted to various other student lunch accounts totaling \$720.95. Of these credits, we classified \$612.75 as improper transfers because the amounts were transferred between active non-family student lunch accounts. The remaining \$108.20 was classified as improper adjustments because the amounts credited were lunch account balances of inactive students which had been properly refunded to the parents or guardians. As previously stated, although the District properly refunded balances from inactive students to the parents or guardians, the balances were not zeroed out on the lunch account system.

Table 4 summarizes the improper transfers and adjustments identified by student lunch account. The \$612.75 and \$108.20 are included in **Table 1** as transfers to various student lunch accounts and adjustments to various student lunch accounts, respectively.

Table 4

Student	Number of Credits	Transfers	Adjustments	Total
Student A	21	\$ 26.00	85.00	111.00
Student B	7	50.00	-	50.00
Student C	2	33.35	-	33.35
Student D	2	6.85	23.20	30.05
Student E	1	17.40	-	17.40
Other	15	479.15	-	479.15
Total	48	\$ 612.75	108.20	720.95

As illustrated by the **Table**, 21 of the 48 improper credits were posted to Student A's lunch account. However, we were unable to determine if this lunch account was selected for a certain reason. In addition, we determined Students C, D, and E were members of the same family. According to District officials, there was a relationship between Ms. Dietzenbach and the family.

We reviewed the activity in the 5 student lunch accounts detailed in **Table 4** and determined not all of the improper credits totaling \$241.80 were expended as of November 14, 2016. **Table 5** summarizes the portion spent and the portion remaining in the lunch accounts for the 5 student lunch accounts reviewed as of November 14, 2016.

Table 5

Student	Amount Expended	Amount Remaining	Total
Student A	\$ 111.00	-	111.00
Student B	44.35	5.65	50.00
Student C	24.55	8.80	33.35
Student D	15.00	15.05	30.05
Student E	5.00	12.40	17.40
Total	\$ 199.90	41.90	241.80

UNDEPOSITED COLLECTIONS

Although the District holds a 1-day event for registration, Ms. Dietzenbach was responsible for collecting registration fees for students whose parents paid at the elementary school office. Each student who registers within the District must pay registration fees at the beginning of the school year. The student's registration form is attached to a receipt and provided to the District's Central Office for recording of the registration fees received. At the time of registration, a student's parent may also provide funds to be posted to the student's lunch account. The District's Central Office is responsible for reconciling the registration fees collected to the amount deposited at the bank.

During the reconciliation process for the 2016-2017 school year, the District was unable to locate a receipt or deposit for the registration fees remitted for Ms. Dietzenbach's children. Although Ms. Dietzenbach was not authorized to record transactions in the District's registration system, she was able to access the payment function within this system and record a \$238.00 cash payment for her 3 children's yearbook and registration fees for the 2016-2017 school year. During our interview with Ms. Dietzenbach, she stated she did not have access to the registration

system and was unable to explain why the District had no record of the payment. We informed Ms. Dietzenbach the registration system showed she had posted the payment; however, she was unable to provide any additional information. Because the District has no record of this amount being deposited, the \$238.00 is included in **Table 1** as undeposited collections.

OTHER ADMINISTRATIVE ISSUES

We reviewed the policies implemented by the Iowa Department of Education (DE) regarding the refunding of inactive student lunch account balances. In accordance with DE policies, school districts are required to refund any remaining balance in a student's lunch account to the parent or guardian regardless of the amount. However, the District's policy states students with a remaining balance of \$5.00 or greater at the end of the school year will receive a refund upon leaving the District, which does not comply with DE's requirements. During our review of student lunch accounts within the District, we identified several inactive student lunch accounts which had remaining balances.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Mount Pleasant Community School District to perform bank reconciliations and process receipts. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from errors 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 identified 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 District'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 Secretary had control over each of the following areas.
 - (1) Receipts – collecting, posting to the District's lunch account system, and preparing deposits.
 - (2) Computer system – performing data input and output into the District's lunch account system.

Supporting documentation was not maintained for the transfers and adjustments recorded by the former Secretary, and no one reviewed the activity recorded by the former Secretary, including entries and adjustments to her children's lunch accounts, in the District's lunch account system.

Recommendation – We realize segregation of duties is difficult with a limited number of individuals involved. However, the duties within each function listed above should be segregated among available personnel.

In addition, documentation for adjustments to student lunch accounts should be maintained. The adjustments should be reviewed and approved by someone independent of all other collection and recording duties. In addition, if the individual responsible for maintaining the District's lunch account system has a student within the District, an independent party should periodically review all activity in that student's lunch account.

- B. Lunch Account Collections – Pre-numbered receipts are not issued for each student lunch account collection received by the District. In addition, an initial listing of collections received through the mail is not prepared.

Recommendation – Pre-numbered receipts should be issued at the time of collection to provide additional control over the proper collection and recording of receipts. An initial listing of collections should be prepared and compared to the bank deposit and the District’s lunch account system by an independent person and the review should be documented by the signature or initials of the reviewer and the date of the review.

- C. Reconciliations of Lunch Account Collections – Although the student lunch account collections recorded in the District’s lunch account system were reconciled to the deposits recorded in the District’s accounting system throughout the year, the reconciliations were not performed by an independent person and did not include a review of transfers and adjustments posted to student lunch accounts.

Recommendation – Procedures should be established to independently reconcile the District’s lunch account system to the District’s accounting system on a routine basis, including review of all transfers and adjustments posted to student lunch accounts. The Board or other independent person designated by the Board should review the reconciliations and document the review by the signature or initials of the reviewer and the date of the review.

In addition, District officials should ensure appropriate action is taken in a timely manner to correct any differences identified.

- D. Lunch Account System Access – Each District employee has a specific user name assigned to access the District’s lunch account software and is authorized to perform specific functions within the software. However, the former Secretary had District-wide access to certain applications within the software, such as the ability to make transfers, post adjustments, and post payments to her children’s lunch accounts, which should not have been authorized. In addition, although District officials stated she should not have had access to the registration system, the former Secretary was able to record her children’s registrations fees in that application within the software.

Recommendation – The District should periodically review employee access to the various functions within the District’s accounting, lunch account, and registration software to ensure employees are only authorized to access functions related to their specific job duties. In addition, the secretaries at the various buildings should only have access to the student lunch accounts for students attending the building at which they work.

Report on Special Investigation of the
Mount Pleasant Community School District

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Jennifer Campbell, CPA, Manager
Christian E. Cottingham, Staff Auditor
Joseph B. Sparks, Staff Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State

**Report on Special Investigation of the
Mount Pleasant Community School District**

Report on Special Investigation of the
Mount Pleasant Community School District

Copies of Dawn Dietzenbach's Handwritten Note and Check
Sent to the District

October 28, 2016

Mr. Henriksen –

Please find the check I have included in the amount of \$300.00. It was never my intent to keep the funds that were put in my children's lunch accounts. It was always my intent to distribute it back to kids that needed assistance. Please use these funds for that purpose, as that is what it was intended for.

Thank you

Dawn Dietzenbach
Dawn Dietzenbach

