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**NEWS RELEASE**

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FOR RELEASE May 19, 2021

Auditor of State Rob Sand today released a report on a special investigation of the Ames High Athletic Booster Club (Booster Club) which provides services and support for the athletic programs within the Ames Community School District (District) for the period July 25, 2018 through October 31, 2020. The special investigation was requested by District officials due to concerns regarding an alleged bank account established and maintained outside of the District's financial reporting process for Fall Cheerleading and the Drill Team, as well as concerns with the fundraising activities administered by the Fall Cheerleading Coach, Sarah Buss.

Sand reported the special investigation identified \$5,264.28 of improper disbursements and \$795.50 of undeposited collections. The \$5,264.28 of improper disbursements is comprised of clothing purchases which should have been reimbursed to the District, and the \$795.50 of undeposited collections is comprised of proceeds from an omelet breakfast held as a fundraiser. In addition, the special investigation determined Ms. Buss paid expenses for a trip to Florida with personal funds, then overcharged attendees of the trip by \$920.17 beyond full reimbursement. Sand also reported it was not possible to determine if additional funds were improperly disbursed or if additional collections were not properly deposited during the period reviewed because adequate records were not available.

The Booster Club was originally established as an organization independent from the District. However, during the period reviewed, the District's Athletic Department's model for fundraising and expenditures was through the Booster Club rather than the District's Student Activity Fund. As a result, the information reviewed during the special investigation led to the conclusion it is a part of the District as it is currently organized and operating. The District has begun the process of transitioning the appropriate revenues and expenditures to the District's accounting system in accordance with Department of Education guidance. In addition, according to District officials, a

procedures manual is being drafted in order to train activity sponsors and coaches on the new processes in August 2021.

Sand recommended the District continue to review the organization of the Booster Club and ensure all required accounts are turned over to the District and the activity properly reflected in the District's Student Activity Fund in accordance with section 291.6 of the *Code of Iowa*. Should the Booster Club continue to operate, it should be independent of District personnel and ensure all fundraising events indicate the proceeds are being deposited with the Booster Club and not the District. The independent Booster Club should then work with District officials to provide support for the various athletics teams. Sand also recommended District officials ensure all fundraising events are properly approved and sufficient supporting documentation is maintained for all fundraising activities and disbursements.

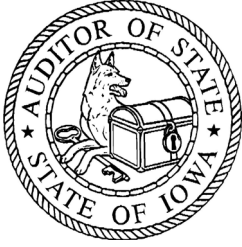
Copies of this report have been filed with the Division of Criminal Investigation, the Story County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

# # #

**REPORT ON SPECIAL INVESTIGATION  
OF THE  
AMES HIGH ATHLETIC BOOSTER CLUB  
OF THE  
AMES COMMUNITY SCHOOL DISTRICT  
  
FOR THE PERIOD  
JULY 25, 2018 THROUGH OCTOBER 31, 2020**

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Rob Sand  
Auditor of State

Auditor of State's Report

To the Board of Education of the  
Ames Community School District:

As a result of concerns regarding certain fundraising activities and at your request, we conducted a special investigation of the Ames High Athletic Booster Club (Booster Club) which provides services and support for the athletic programs within the Ames Community School District (District). We have applied certain tests and procedures to financial transactions of the Booster Club for the period July 25, 2018 through October 31, 2020. Based on discussions with District officials and personnel, discussions with representatives of the Booster Club, and a review of relevant information, we performed the following procedures.

- (1) Reviewed documentation compiled by District officials, including an independent investigation report completed by an investigator with Ahlers & Cooney, P.C., to obtain an understanding of concerns identified by District officials and the procedures performed related to certain actions taken by the Fall Cheerleading Coach, Sarah Buss.
- (2) Interviewed District officials and employees and representatives of the Booster Club to obtain an understanding of Booster Club operations and the relationship with the District.
- (3) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (4) Reviewed the District's Board policies to determine the policies and procedures in place for fundraising and accounting for District funds.
- (5) Obtained and examined bank statements and related documents to determine the source of certain deposits and the propriety of disbursements.
- (6) Obtained and examined documents related to fundraising activity for Fall Cheerleading and the Drill Team and compared the amounts collected to deposits recorded in the Booster Club's accounting system to determine if amounts collected were properly recorded and deposited intact. We also obtained information directly from certain vendors to determine the amounts that should have been collected and compared the expected collections to the amounts deposited.
- (7) Examined documents related to fundraising activity for other sports managed by the Booster Club to determine whether appropriate supporting documentation was maintained and to determine if amounts collected were deposited into the Booster Club's bank account.
- (8) Interviewed Ms. Buss to obtain an understanding of the procedures for fundraising and explanations for certain transactions.

These procedures identified \$5,264.28 of improper disbursements and \$795.50 of undeposited collections. We also determined Ms. Buss paid expenses for a trip to Florida with personal funds, then overcharged attendees of the trip by \$920.17 beyond full reimbursement. In addition, we determined the Booster Club is a part of the District as it is currently organized and operating; however, the financial activity is processed through a separate bank account and not recorded in the District's accounting records, which does not comply with section 291.6 of the *Code of Iowa*.

We were unable to determine if additional funds were improperly disbursed or if additional collections were not properly deposited during the period reviewed because adequate records were not available. 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 Ames Community School District and/or the Ames High Athletic Booster Club, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance extended to us by personnel of the Ames Community School District and the Ames High Athletic Booster Club during the course of our investigation.

A handwritten signature in black ink, appearing to read "Rob Sand". The signature is stylized and cursive.

ROB SAND  
Auditor of State

April 30, 2021

Report on Special Investigation of the  
Ames High Athletic Booster Club

Investigative Summary

**Background Information**

The Ames Community School District (District) serves approximately 4,900 students in Story County. The District has five elementary schools, a middle school, and a high school in Ames, Iowa. The District is governed by a seven-member Board which meets on the second and fourth Monday of each month.

The District provides support to the sports, music, and arts programs available for student participation in the District. Individual accounts are maintained within the District's accounting system for each activity. Each student activity is overseen by an adult sponsor. The sponsors may be District faculty members or other adults hired by the District.

On September 8, 2014, the Board voted to approve the 2014-2015 athletic budget, which included a revenue line item for the Ames High Athletic Booster Club (Booster Club). According to the meeting minutes, the Booster Club was to be "an integral support to the overall program under the oversight of the principal and the athletic director." As a result, representatives of the Booster Club use their existing accounting system and bank account, which are separate from the District's accounting system and bank accounts, to facilitate the processing of the District's Athletic Department's financial transactions. The Booster Club provides support to all athletic teams available for participation in the District. Individual accounts are maintained within the Booster Club's accounting system for each sport. The accounting system is managed by the Booster Club's bookkeeper, and all financial activity is overseen by the District's Director of Athletics (AD).

Sarah Buss began employment with the District as the Head Coach for High School Fall Cheerleading and the Drill Team on June 8, 1999. As the Head Coach, Ms. Buss was the sponsor for both Fall Cheerleading and the Drill Team and was responsible for organizing practices and guiding the Teams during performances as well as collecting and remitting fundraising proceeds, donations, and uniform fees for the Teams.

In early 2020, the District was contacted by a vendor who was concerned about certain transactions related to Fall Cheerleading and the Drill Team. The vendor informed District officials Ms. Buss advised them to communicate with her directly and not send any information to the District. On March 30, 2020, a District representative contacted the Office of Auditor of State regarding fundraising activities for which Ms. Buss was responsible. District personnel reported they had determined the only expenditures for Fall Cheerleading and the Drill Team recorded in the District's Student Activities Fund were registrations with associations or competitions. In addition, District personnel determined no revenue was recorded in the District's accounts. At that time, it was unknown what, if any, revenues or expenditures were processed by the Booster Club.

On March 31, 2020, the District hired an investigator with Ahlers & Cooney, P.C. to conduct an investigation into the concerns regarding fundraising for Fall Cheerleading and the Drill Team. Ms. Buss was placed on paid leave during the investigation from April 3, 2020 to July 7, 2020. The investigator interviewed Ms. Buss, the District's Director of Athletics, the Booster Club's Treasurer, and various parents and representatives of the businesses associated with purchases and fundraisers held on behalf of Fall Cheerleading and the Drill Team. The investigator also reviewed certain documents of financial transactions related to Fall Cheerleading and the Drill Team. While the investigator provided a report to the Superintendent and the Human Resources Director, it was not issued as a public document.

The report concluded all fundraising revenues and expenditures related to the Drill and Cheer Teams could not be accounted for. Based on our review of the investigator's report, the revenues and expenditures referred to as "not accounted for" were comprised of deposits and withdrawals for which sufficient supporting documentation was not available to determine the source of the revenue or the

purpose of the expenditure, primarily because the District outsourced the processing of fundraising and expenditures to the Booster Club. The report concluded the outsourcing of this function does not comply with District policy. In addition, the report concluded certain expenditures may have been for the benefit of Ms. Buss. However, the investigator did not perform sufficient procedures to definitively identify these expenditures, if any.

The report also concluded Ms. Buss is responsible for the proper deposit of all collections and the proper use of all funds associated with the Drill and Cheer Teams. Because not all collections could be clearly linked to a deposit and not all expenditures could be explained, the report concluded Ms. Buss' current practices prevent proper oversight of District funds and compliance with District policies.

The report included several internal control recommendations, such as requiring written approval of all fundraisers, maintenance of sufficient supporting documentation, deposit of the funds in a District-held account, and regular reconciliation of revenues and expenditures to supporting documentation by an independent party. The report also recommended prohibiting parent representatives from depositing funds and increasing the District's Athletic Department's oversight of expenditures. However, the report did not include a quantification of any undeposited collections or improper disbursements.

As a result of the concerns identified by the District and the independent investigator, we performed the procedures detailed in the Auditor of State's report for the period July 25, 2018 through October 31, 2020.

### Detailed Findings

These procedures identified \$5,264.28 of improper disbursements and \$795.50 of undeposited collections. In addition, the procedures determined Ms. Buss paid expenses for a trip to Florida with personal funds, then overcharged attendees of the trip by \$920.17 beyond full reimbursement.

The improper disbursements identified are comprised of clothing purchases which should have been reimbursed to the District and the undeposited collections identified are cash proceeds from an omelet breakfast held as a fundraiser. **Table 1** summarizes the loss to the District for these transactions. As reflected by the **Table**, the District did not incur a loss for the excess reimbursement amount attendees paid Ms. Buss for the expenses incurred during the trip to Florida.

<b>Table 1</b>		
Description	Table	Amount
Improper disbursements for clothing	<b>Table 2</b>	\$ 5,264.28
Undeposited cash collections	<b>Table 3</b>	795.50
Total		\$ 6,059.78

It was not possible to determine if additional funds were improperly disbursed or if additional collections were not properly deposited during the period reviewed because adequate records were not available. The improper disbursements and undeposited collections identified, as well as overcharged reimbursements collected by Ms. Buss, are discussed in the following paragraphs.

We conducted an interview with Ms. Buss on April 30, 2021, during which she provided information regarding her job duties as Head Coach of Fall Cheerleading and the Drill Team. She also provided information regarding how fundraising was handled. The information Ms. Buss provided is described in the following sections of this report.

### IMPROPER DISBURSEMENTS

Fall Cheerleading and the Drill Team are involved in several performances and competitions each year. Throughout the season, Ms. Buss frequently orders clothing and other spirit items from a local apparel



company. In 2018, the vendor began offering on-line “pop-up” InkSoft stores, which allow individuals to order items directly from the vendor and make payments on-line. The InkSoft stores are temporary on-line stores that are typically used for fundraising. According to Ms. Buss, the sponsor can choose to make them a fundraiser and estimated she used them as a fundraiser approximately 30% of the time.

Ms. Buss works with representatives from the vendor to approve a design and establish a mark-up charge for the apparel items offered. After the InkSoft store closes and the items ordered are sent to production, the vendor issues a revenue share check to the District for any profits in excess of \$50.00. If the profit earned is less than \$50.00, the vendor retains the amount in exchange for the cost of the on-line store.

Clothing orders are also placed with the vendor by Ms. Buss for which an invoice is provided to the Booster Club for payment. Payments from students or others paying on their behalf are to be remitted to either the Booster Club or directly to the vendor. No item mark-up is assessed by the vendor for these storefront purchases. In addition, the AD approves purchases from the vendor throughout the year for which no payment is collected from students or others paying on their behalf, such as uniforms or required clothing for Fall Cheerleading or Drill Team performances.

We reviewed all orders placed with the vendor for the period July 27, 2018 through October 28, 2020 to determine if they were properly supported by adequate documentation, were properly approved, and complied with District policies and Department of Education (DE) guidance. As a result of our review, we identified \$5,264.28 of improper disbursements. The following paragraphs describe how the improper disbursements were identified.

According to the vendor, Ms. Buss often requested items from the vendor after an InkSoft store was closed. The vendor then invoiced the District for the additional items ordered by Ms. Buss. Based on discussions with the vendor and District officials, these items were purchased in addition to the necessary items ordered for the related event. As a result, we termed these as “extra” items. According to Ms. Buss, she ordered additional items for several reasons, including providing clothing to a student who could not afford to pay for it, providing items to the coaches, and maintaining items on hand in the event an item was misplaced or forgotten. Ms. Buss also stated she ordered additional items in the event a student ordered an incorrect size. We examined the 30 invoices which included extra items totaling \$9,956.13. The extra items identified and the related invoice numbers are listed in **Exhibit A**.

The Booster Club paid all invoices to the vendor, including the \$9,956.13 for the extra items identified. According to Ms. Buss, the extra clothing was either paid for directly by the individual receiving it or fundraising proceeds were used. Of the \$9,956.13 of extra items identified, we determined \$2,800.85 of the items were approved by the AD. However, payments from students or others paying on their behalf should have been collected for the \$7,155.28 of extra items purchased which were not approved. The District collected and deposited \$1,891.00. Payments were not received for the remaining purchases of \$5,264.28. As a result, the \$5,264.28 of items paid for by the Booster Club are considered improper disbursements. **Table 2** summarizes the calculation of the improper disbursements identified.

<b>Description</b>	<b>Amount</b>
Extra items identified	\$ 9,956.13
Less: Approved purchases	2,800.85
Unapproved purchases	7,155.28
Less: Payments received	1,891.00
Improper disbursements	<u>\$ 5,264.28</u>

As previously stated, Ms. Buss reported some of the extra items were ordered for students who could not afford to pay for them. In accordance with DE restrictions, the Booster Club is prohibited from

purchasing clothing for specific students because it is operating as a department of the District. The extra clothing purchased also included items not necessary for an event, such as personalized clothing for Ms. Buss or the choreographer and blank items. According to Ms. Buss, most of the blank items were returned to the vendor; however, there were times they were kept and given away. This is consistent with information we received from the vendor. The returned blanks were accounted for in the amounts included in **Table 2**.

Based on the information available, few of the extra items purchased were for the community. Rather, they were purchased with the intent of distributing them to coaching staff and/or other volunteers. According to the independent investigator's report, the AD stated he would not have approved of personalized clothing had he known about it, which is consistent with the guidance provided by DE. According to Ms. Buss, she was not aware personalized clothing was prohibited by DE guidance; however, she again stated the payments for those items were not through the District or the Booster Club. Because sufficiently detailed records were not available, we were not able to determine with certainty if all personalized clothing was reimbursed to the District.

DE updated the "Frequently Asked Questions (FAQs) Regarding the Student Activity Fund" on March 23, 2016. Pages 36-37 of the FAQs document specifies:

**Question:** The District has athletic fundraising accounts that give coaches the ability to spend the money as they wish for their programs, with proper approval from the activities director and superintendent. What are the rules for what this money can go towards? Is it allowable to go towards coaching staff apparel and apparel for their wives?

**Answer:** There are a number of issues the district needs to address in its operations. No accounts should exist where individuals make the determination on how that money will be expended. Student activities are not the programs of the coach or the sponsor; they are the programs of the board. The board should establish the program of student activities it will sponsor. The board should also approve all fundraising under the district name, including those by groups in the Student Activity Fund. All expenditures from the Student Activity Fund should utilize the purchase order system like any other fund in the district.

The activities director and superintendent are not authorized by law to independently approve expenditures of district funds; only the board can do so. Even expenditures paid prior to board approval still have an approval process and must be listed by the board in policy as costs that may be paid before full board approval. All expenditures must be for verified bills presented to the board secretary (no designees are allowed by Code).

Coaching apparel is either a personal expense or the apparel is owned and held by the district. No family of the coach should be provided any apparel from district funds. The apparel the coach wears, if provided by the district, may not be customized or individualized at district expense and must be returned to the district for other coaches when the coaching season concludes. If the coach wants to pay for removable customization to the apparel, as long as there is no damage to the apparel in applying or removal of the customization, that is allowable."

In addition, the vendor informed us Ms. Buss sometimes requested the District's revenue share be applied to the order rather than issued to the District. According to Ms. Buss, she did not recall any instances where the fundraising proceeds were applied to a future purchase rather than remitted to the District. As illustrated by **Exhibit A**, the most recent invoice identified was dated October 28, 2020, which was after Ms. Buss was taken off paid leave. According to the vendor, Ms. Buss requested the revenue share check for the District be applied to the extra items ordered. However, the vendor notified District officials of the request and the revenue share check was properly issued and deposited. Based on our review, the District received all revenue share checks owed for the period records were available.

## **UNDEPOSITED COLLECTIONS**

Each year, the Drill Team hosts an omelet breakfast as a fundraiser for the team. On November 17, 2019, the Drill Team hosted the annual event as a fundraiser for an upcoming trip to Florida. On November 18, 2019, Ms. Buss posted on Facebook that the total amount raised from the event was

\$2,228.50. Of that, Ms. Buss specified \$1,525.50 was cash, including \$80.00 of start-up cash, and \$783.00 was checks received.

We reviewed the deposits made to the Booster Club account around the time of the event and identified a cash deposit of \$650.00 on November 22, 2019. There was no description on the deposit ticket. However, because it was five days after the fundraiser, we allowed this deposit as proceeds from the omelet breakfast. In addition, we identified a deposit on December 9, 2019 solely comprised of checks. Based on a review of the memo lines of the checks included with the deposit, we determined this deposit included the \$783.00 of checks received for the omelet breakfast.

No other deposits were identified around the time of the November 17, 2019 omelet breakfast. As a result, we determined \$795.50 of the \$1,525.50 of cash received for the event was not properly deposited in the Booster Club's account. During our interview, Ms. Buss was unable to explain why all cash was not deposited and stated she did not recall ever using cash proceeds from a fundraiser for purchases. **Table 3** summarizes the calculation of the undeposited collections.

<b>Description</b>	<b>Amount</b>
Cash	\$ 1,525.50
Less: Start-up cash	80.00
Cash collected from patrons	1,445.50
Less: Cash deposit identified	650.00
Undeposited collections	\$ 795.50

## **OUTBACK BOWL**

The Drill Team takes a trip every four years. In 2019, the Drill Team traveled to Florida to perform during halftime of the Outback Bowl. The majority of the trip was paid through a third-party company who received payments directly from the students or others paying on their behalf. The payments made to the third-party company were to cover the expenses for:

- seven days and six nights of hotel stays,
- transportation within Florida to the various events held,
- five breakfasts, two lunches, and two dinners,
- a banquet,
- show costumes excluding shoes,
- an excursion to Busch Gardens,
- an excursion to Disney World,
- a t-shirt, and
- a handbag.

The Drill Team was responsible for the transportation to Florida and any additional expenses incurred on the trip. A charter bus was hired to transport them to Florida at a cost of \$14,370.81. This cost was partially paid by sponsorships and fundraising events held by the Drill Team. In addition, the Booster Club paid a portion of the bill, as well as direct payments from students or others paying on their behalf.

There were 22 attendees on the trip, including 17 student members of the Drill Team; two adult chaperones; Ms. Buss; Ms. Buss' husband; Ms. Buss' college-aged daughter, who acted as Assistant Coach. Ms. Buss' two young children also participated in the trip. Several expenses were incurred

during the trip which Ms. Buss' husband charged to his personal credit card. The following expenses were paid for by Mr. Buss:

- \$950.00 for the purchase of tickets to watch the Iowa State University football team play in the Camping World Bowl,
- \$769.37 for a hotel stay in Orlando, Florida after the Disney World excursion and attendance at the Camping World Bowl,
- \$251.36 for the hotel stay of the charter bus driver,
- \$220.00 for the purchase of Iowa State University t-shirts to be worn to the Camping World Bowl, and
- \$217.24 for hotel rooms to be used in Daytona Beach, Florida as a “rest stop” prior to the Disney World excursion. The hotel rooms were not used for an overnight stay.

Ms. Buss requested \$156.00 reimbursement per person from the students and/or their families for the expenses paid for with her husband's personal credit card. According to Ms. Buss, she could not recall how the \$156.00 was calculated, but stated the details were provided to the parents at the time the reimbursement was requested. To calculate the per person cost, we observed the invoices for the expenses personally incurred by the Busses and allocated all but the Camping World Bowl Game tickets over the 22 attendees of the trip as previously listed. According to the invoice from Iowa State University for the Camping World Bowl Game tickets, 23 tickets were purchased. As a result, we allocated the total cost of \$950.00 across 23 people. To be conservative, we did not allocate costs to Ms. Buss' two young children. **Table 4** summarizes the per person cost calculated for each expense personally incurred by the Busses.

**Table 4**

<b>Date</b>	<b>Description</b>	<b>Total Cost</b>	<b>Per Person Cost</b>
12/15/19	Iowa State University t-shirts	\$ 220.00	10.00
12/19/19	Camping World Bowl Game tickets	950.00	41.30
12/26/19	Hotel in Daytona Beach, Florida	217.24	9.87
12/27/19	Hotel in Orlando, Florida	769.37	34.97
12/28/19	Charter bus driver's hotel	251.36	11.43
Total		<u>\$ 2,407.97</u>	<u>107.57</u>

As illustrated by the **Table**, we calculated a per person cost of \$107.57, which is \$48.43 less than the \$156.00 reimbursement requested. During our interview, Ms. Buss was unable to explain the difference in the per person cost. If the Busses collected payment from all 19 attendees, including the 17 student members of the Drill Team and the two adult chaperones, the total would have been \$2,964.00. As a result, we determined the Busses would have collected \$920.17 more than they should have. According to Ms. Buss, she believes she received reimbursement from everyone. Had we allocated the hotel expenses personally incurred by the Busses over 24 individuals to include Ms. Buss' two young children, the per person cost would have been \$102.88, or \$53.12 less than the \$156.00 reimbursement requested. Because there was a known quantity of t-shirts and tickets purchased, those costs remained allocated over the 22 and 23 items purchased, respectively.

**OTHER SPORTS**

We also reviewed the largest fundraiser held most recently by four other student groups to determine if supporting documentation was available and if collections reconciled to deposit. Supporting documentation was provided for the:

- Volleyball donut sales held in October 2019,
- Cheer Clinic held by Winter Cheerleading in February 2020,
- Football discount card sales held in August 2020, and
- Summer Strength and Conditioning Program held in August 2020.

We compared the deposit details to the available supporting documentation to determine whether all collections were accounted for and properly deposited. We verified all money collected was deposited in the Booster Club account. The fundraisers for Football and Volleyball reconciled to the supporting documentation provided by the Coach/Sponsor, as well as the Booster Club accounting system.

We identified variances of \$25.00 and \$42.00 for the Summer Strength and Conditioning Program and the Winter Cheerleading Cheer Clinic, respectively. However, in both instances, the amount deposited was more than indicated on the supporting documentation, including the \$25.00 and \$42.00 identified. According to the Coaches of these programs, the variance was due to a late payment submission by a student which did not get recorded on the supporting documentation but was remitted to the Booster Club for deposit. Based on a review of the available supporting documentation, the Coaches' explanations were reasonable. As a result, no additional procedures were performed.

### **AMES HIGH ATHLETIC BOOSTER CLUB**

**Organization** – According to the Booster Club's website, "The Ames High Athletic Booster Club partners with AHS and the AHS athletics department to support and promote all Little Cyclone athletics teams." The website also states, "The booster club is independent of the Ames Community School District." The Booster Club is operated by volunteers, including an Executive Board and parent/community volunteer representatives from each sport. Although the Booster Club's website states it is independent from the District, it is currently operated as a department of the District.

The District's AD serves as part of the Booster Club's Executive Committee and is responsible for overseeing the fundraising and advertising for the Booster Club. In addition, the AD approves all Booster purchase orders. According to the by-laws of the Booster Club, which were revised and approved in 2016, parent/community volunteer representatives for the Booster Club are approved by the AD, and all Booster Club meetings are called and posted by the AD.

Page 12 of DE's FAQs document specifies:

**Question:** Could a district have a booster club, or the park and recreation program, operate its student activity program?

**Answer:** The requirement to provide a student activity program is a requirement of the district (281 IAC 12.6). Park and recreation programs are generally city or county programs and do not relieve the district of its responsibility to provide a broad and balanced activity program. The same issue would be present if the booster club is independent of the district—the district cannot transfer its legal responsibility for offering the program. If the booster club is a part of the district, then it would have the same requirements and regulations in operating the program as the district—it could only operate the program under the direct supervision of district administration.

However, the district could contract with another government or a private entity to operate its student activity program/s. The district would still be responsible for all oversight of the program/s, and all requirements of the district regarding the Student Activity Fund would apply."

The AD is the registered agent for the Booster Club. Currently, the Booster Club facilitates certain financial transactions pertaining to athletics with oversight provided by the AD. In addition, the Booster Club establishes a budget which is available to the AD to be used for athletic purchases. The amount available to the AD is recorded in the Athletic Subsidies account with the Booster Club's accounting system. According to a Booster Club representative we spoke with, pre-approval is not needed for

purchases made by the AD from the Athletic Subsidies account as long as it is within the established budget.

Based on our review of District and Booster Club records, all fundraising is currently handled through the Booster Club. According to the District's Chief Financial Officer (CFO), the only expenses currently paid through the District's General Fund are "Coach's salaries and the majority of busing." The CFO further stated, "Everything else is paid out of the Student Activity Fund if it flows through us [the District] and not the Boosters."

Although most members of the Booster Club are volunteers, the Treasurer is a paid position. The Treasurer processes financial transactions once per week, including electronic bill payments, deposits remitted to the Activities' office, and reimbursements and payments by check. The Booster Club checks are housed in the District's Activities' office in a safe, with the AD and administrative staff having access. The Treasurer also has a signature stamp, which is kept in the Activities' office. Anyone in the office has access to the signature stamp.

**Revenues** – Pages 4-5 of DE's FAQs document specifies:

**Question:** What kinds of revenues belong in the Student Activity Fund?"

**Answer:** Revenues to the Student Activity Fund are those moneys received by the district that are directly related to district-sponsored activities (curricular, cocurricular, extracurricular) for its students beyond the curriculum or student-initiated groups which are sponsored by the district. Revenues would include gate receipts to student activities, activity fees when fees are appropriate, student dues to student organizations sponsored by the district, fundraisers established by student groups or student activities to fund the program of that activity, or other kinds of revenues directly tied to district-sponsored activities for its students beyond the curriculum or student-initiated groups which are sponsored by the district.

The Student Activity Fund should not be used to account for revenues that are more appropriate to another fund. This would include activities that are curricular in nature, which would be more appropriate to the General Fund."

Page 35 of DE's FAQs document specifies:

**Question:** Annually, the band/vocal music participants hold a magazine sale. Can the proceeds go directly to the Music Booster Club?

**Answer:** No. The district may not allow revenue collected in the name of the district and belonging to the district to be paid to or transferred to a separate or private entity."

In addition, the District's Board Policy 704.5 (Student Activities Fund) states, "Revenue raised by students or from student activities is deposited and accounted for in the student activities fund. This revenue is the property of and is under the financial control of the Board. Students may use this revenue for purposes approved by the Building Principal. Whether such revenue is collected from student contributions, club dues, and special activities or result from admissions to special events or from other fund-raising activities, all funds will be under the jurisdiction of the Board and under the specific control of the Building Principal. They will be deposited in a designated depository and will be disbursed and accounted for in accordance with instructions issued by the Superintendent."

The District's Board Policy 504.5 (Student Fundraising), revised on May 8, 2017, states, in part, "All fundraising activities must be approved by the Superintendent, principal or designee. The principal will outline safety guidelines at the initiation of the fundraising activity...All funds raised by student groups must be accounted for in accordance with District procedures. The Board also supports certain fundraising activities organized and administered through PTO/PTAs and booster organizations."

Although the Booster Club can hold fundraising events independently from the District, currently all fundraising money from school-sponsored athletics is deposited and disbursed from the Booster Club

bank account. Based on our review of District records, minimal revenues and expenditures are ran through the Student Activity Fund within the District, specifically for District-sponsored athletics.

Fundraisers, such as spirit wear or concessions, are conducted by Booster Club volunteers. Volunteers collect money and complete a deposit slip. According to Booster Club representatives, deposit slips are supposed to identify the sport for which money has been collected. Parent/community volunteers can either deposit the money collected directly to the bank or remit the money to the District's Activities' office for the Booster Club Treasurer to deposit. The amount collected is not verified by a second party prior to being remitted to the Booster Club for deposit. The Treasurer requests a copy of the deposit slips from the bank on a regular basis.

According to Booster Club representatives, the Treasurer has no knowledge of the fundraisers held, the expected deposits for fundraisers, or details for the fundraiser deposits outside of the bank deposit slip. Fundraiser documentation, including order forms, deposit information, and sales is not maintained by the Booster Club or the District. According to the AD, he generally knows which fundraisers are being held but acknowledged he does not approve all fundraisers and related expenses. He relies on the coaches and the parent/community volunteer representatives to oversee the actual purchases for fundraising events. There are currently no processes in place to track fundraising activity, expected deposits, or fundraiser approvals.

When student groups utilize the District's cash box system, a second signature is required when the money is counted. However, this document contains minimal information and is not maintained by the District. The money is kept in the safe in the Activities' office until it is deposited. Deposits turned in to the Activities' office are made once per week when the Treasurer is in the office. The Treasurer records the revenue to the appropriate sport's account using information listed on the deposit slip.

According to District representatives, Booster Club members are required to work in the concession stand as part of their membership. Concession stands can also be operated by student groups as a fundraiser. All collections are remitted to the District, and the student group submits an invoice to the AD for approximately the same amount earned. The AD's payment of this invoice serves as the student group's fundraising proceeds. According to the AD, he maintained a "running tab" of the funds raised by each team. However, he no longer has records documenting the funds raised by each team. As a result, we are unable to verify the AD's statements. According to a District representative, this practice was suspended in February 2020. Proceeds from the concession stand are deposited in the District's account.

**Expenditures** – According to Booster Club representatives, reimbursement expenses for the Booster Club are to have a purchase order completed and submitted to the AD prior to purchase. The District's Board Policy 705.2 (Purchasing Procedures) states, "No person employed by the District shall purchase supplies, materials, or equipment to be paid for by the District without an approved purchase order from the Business Office. Purchase orders must be requested and approved prior to purchasing supplies, materials, or equipment. No invoice will be paid without a purchase order unless the purchase is authorized by the administrator in charge of the department/program."

The current process includes a handwritten spreadsheet where individuals "check out" purchase orders. The spreadsheet specifies who is requesting the purchase order, the name of the vendor, which team the purchase order applies to, and who is issuing the purchase order. The actual purchase orders do not include detailed information; however, they are signed by the AD for approval. The original purchase orders are returned to the coach or sponsor, but the carbon copy is not consistently retained by the Booster Club or the AD. District officials we spoke with acknowledged there is no written process for purchase orders, and the process has minimal oversight.

The Booster Club requires an invoice be submitted to the Treasurer for payment. Payment is issued either by check or electronic bill payment from the Booster Club bank account. Supporting documentation, if provided, is maintained by the Treasurer. We identified eight instances where the supporting documentation from the vendor was not available to support a payment, but a handwritten

note from a Booster Club member was used to support the payment. Based on a review of available supporting documentation, we considered the eight instances identified to be reasonable expenditures for the District. If the Treasurer is not available, the AD or administrative staff from the District's Activities' office will issue a check from the Booster Club bank account, using the Treasurer's signature stamp to sign the check.

Page 12 of DE's FAQs document specifies:

**“Question:** Should the district request its booster clubs provide items directly that do not meet public purpose or cannot be purchased from school district funds?

**Answer:** The restrictions on school district funds are within law; it would be inappropriate for the local district to use its booster clubs for the purpose of circumventing law.”

Page 44 of DE's FAQs document specifies:

**“Question:** Can the district purchase shirts, jackets, or other clothing for district employees from the Student Activity Fund?

**Answer:** Article III, Section 31 of the Constitution of the State of Iowa stipulates that public funds may only be spent for the public benefit. Student Activity Funds are public funds; therefore, the district must determine the propriety and document the public purpose and public benefit to be derived. Districts should establish a policy to preclude purchases of personal clothing from public funds, and/or define the exceptions, if any, including the requirement for board consideration, documentation of public purpose, and approval.”

As previously stated, the Booster Club facilitates the financial activity for District-sponsored athletics. We reviewed disbursements from the Booster Club bank account and identified purchases which may not meet the test of public purpose, including team meals, flowers and gifts for Senior Night, and clothing for coaches and athletes. Coaches and/or sponsors of various athletic clubs frequently purchase clothing using Booster Club funds and other spirit items to be given to students and coaches. According to District representatives, the basics of sports, such as uniforms, coaches' salaries, basic equipment costs, and registration fees, are paid by the District. Costume purchases for Fall Cheerleading and/or the Drill Team, as well as any additional clothing orders are paid from the Booster Club. Additional purchases include embroidered or personalized clothing for students and coaches.

**Conclusion** – According to District representatives, the District is currently developing a financial manual to be used to process Student Activity Fund financial transactions, which will be used to train activity coaches and sponsors in August 2021. In addition, the District representatives stated they are working to transition revenues and expenditures to the District's Student Activity Fund as appropriate. Because the Booster Club is administered by the AD and processes the financial activity for all athletics of the District, it is considered a department of the District as it currently operates. However, the financial activity is processed through a separate bank account and not recorded in the District's accounting records, which does not comply with section 291.6 of the *Code of Iowa*.

### **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the Ames Community School District and the Ames High Athletic Booster Club to perform bank reconciliations and process receipts and disbursements. 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 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 Booster's and the District's internal controls.



- A. Booster Club – Although the Booster Club website states the organization is independent from the District, it is currently overseen by the District’s AD and the majority of revenues and expenditures related to athletics are processed by the Booster Club rather than the District through a separate bank account. According to District representatives, the District is currently working to shift revenues and expenditures to the Student Activity Fund in accordance with section 291.6 of the *Code of Iowa*.

Recommendation – The District should continue to review the financial transactions processed by the Booster Club and ensure all District funds are recorded in the Student Activity Fund. In addition, the organizational structure of the Booster Club should be reviewed to ensure it is independently operated from the District.

- B. Approval of Fundraisers – In accordance with District policy, all fundraisers held by a school club or organization must be approved by the Superintendent, Principal, or designee. However, according to the AD, he generally knows which fundraisers are being held but acknowledged he does not approve all fundraisers.

Recommendation – The District should ensure all fundraisers held by a school club or organization are properly approved and the approval is documented. In addition, District officials should ensure all student activity sponsors are aware of and comply with District’s policies.

- C. Disbursements – During our review of disbursements, the following concerns were identified:

- (1) There are no written procedures for purchase orders. The current process includes a handwritten “check out” spreadsheet, and the actual purchase orders contain minimal information.
- (2) Disbursements were not consistently supported by invoices or other appropriate documentation.
- (3) Clothing and other spirit items, including embroidered or personalized items, have been provided to coaches and students. However, in accordance with DE guidance and Article III, Section 31 of the Constitution of the State of Iowa, public funds may only be spent for public benefit and not for the purchase of personal clothing for coaches and/or students.

Recommendation – The District should continue to develop the financial manual for Student Activity Fund transactions, including the purchase order process. In addition, detailed supporting documentation should be maintained for all disbursements, and the District should ensure all disbursements comply with DE guidance and meet the test of public purpose or that public purpose is clearly documented.

- D. Receipts – Receipts were not issued for collections. Supporting documentation for various fundraising events, camps fees, and clinic fees for Fall Cheerleading and the Drill Team was not maintained or was incomplete. As a result, we are unable to determine the total amount of collections.

Recommendation – District officials should ensure sufficient supporting documentation is maintained for all collections. An independent person should reconcile the amount collected to the supporting documentation to determine reasonableness. In addition, an independent person should reconcile the amount deposited to total collections to ensure all collections are properly deposited.

**Exhibit**

Report on Special Investigation of the  
Ames High Athletic Booster Club

Extra Clothing Items Ordered  
For the period July 25, 2018 through October 31, 2020

**Per Vendor Invoices**

<b>Date</b>	<b>Invoice Number</b>	<b>Item Description</b>	<b>Quantity</b>	<b>Cost Per Item</b>	<b>Item Total</b>	<b>Invoice Total</b>
07/25/18	613272	Dark Grey Heather Canvas Unisex Long Scrunch Fleece Pants	1	\$ 16.47	<u>16.47</u>	16.47
07/27/18	613255	Dark Grey Heather - Bella+Canvas Unisex Sponge Fleece Sweatpants	1	19.03	<u>19.03</u>	19.03
08/10/18	611998	Dark Grey Heather Unisex Sponge Crewneck Sweatshirt	22	28.15	619.30	
		Dark Grey Heather Unisex Sponge Crewneck Sweatshirt	3	18.15	54.45	
		Heather White Next Level Tri-Blend V	25	8.50	212.50	
		Ink Change	1	10.00	10.00	
		Dark Grey Heather - Bella+Canvas Unisex Sponge Fleece Sweatpants	25	22.05	551.25	
		Dark Grey Heather - Bella+Canvas Unisex Sponge Fleece Sweatpants	1	22.05	<u>22.05</u>	1,469.55
08/13/18	613296	Charcoal Grey Hth/ Charcoal GreySport Tek Sport-Wick Full Zip	1	25.96	25.96	
		ST Ladies Stretch Contrast FZ Jacket - Charcoal Grey/Charcoal	1	25.96	<u>25.96</u>	51.92
08/24/18	612509	Gildan Ultra Cotton T-Shirt - Orange	3	13.00	39.00	
		Green Triblend-Canvas Tri-Blend Short Sleeve T-Shirt	15	15.00	225.00	
		Next Level Tri-Blend V- Premium Heather	7	18.25	127.75	
		White - Next Level Women's Terry Racerback Tank	5	15.50	<u>77.50</u>	469.25

**Additional Comments from the Vendor**

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Samples- not returned

Samples- not returned

Ames Chamber Attn Sarah Buss

Ames High Drill Team Event Shirts

Ames High Drill Team Event Shirts

Ames High Drill Team Event Pants

Ames High Drill Team Event Pants

Samples- not returned

Team Gear Order Add On, Store 1, Bulk Order- Ames Spirit Squad

Ames High Cheerleading Theme Shirt

Ames Cheerleading

Ames High Fall Cheerleader

Report on Special Investigation of the  
Ames High Athletic Booster Club

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<b>Date</b>	<b>Invoice Number</b>	<b>Item Description</b>	<b>Quantity</b>	<b>Cost Per Item</b>	<b>Item Total</b>	<b>Invoice Total</b>
08/30/18	612654	Graphite - Badger Women's Pro-Compression Racerback	25	15.00	375.00	
		Graphite - Badger Women's Skort	25	12.92	<u>323.00</u>	698.00
09/26/18	613557	Sport Tek Competitor Tee - White	17	8.54	145.18	
		Sport-Tek - Youth Competitor Tee - White	45	7.89	<u>355.05</u>	500.23
09/26/18	613533	Customer Supplied Jacket from Inksoft Order Customer Supplied Stock	1	53.75	53.75	
		Sport-Tek Ladies Sport-Wick Textured 1/4Zip Pullover- Iron Grey	1	40.75	40.75	
		Credit	1	(40.75)	<u>(40.75)</u>	53.75
11/02/18	614970	Sport Tek Long Sleeve PosiCharge Competitor tee - White	25	14.55	<u>363.75</u>	363.75
11/09/18	615308	Gildan Performance Core 9" Inseam Shorts - Black	14	5.62	78.68	
		Gildan Performance Core 9" Inseam Shorts - Black 2XL	2	7.87	15.74	
		Port & Company Tank Top - White/Black	14	3.99	55.86	
		Port & Company Tank Top - White/Black 2XL	2	5.31	<u>10.62</u>	160.90
01/10/19	317523	Gildan Ultra Cotton Long Sleeve T-Shirt - Dark Heather	25	18.06	451.50	
		Donating Shirts	25	(4.70)	<u>(117.50)</u>	334.00

**Additional Comments from the Vendor**

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Team Tanks and Skorts /Ames Chamber Attn Sarah Buss  
Ames High Cheerleading 2017, Team Tank and Skort

Fall Clinic T-shirt  
Ames High Cheerleading 2017

Buss - Personalized Jacket /Ames High Cheerleading  
Ames High Drill Team  
Invoice indicates already paid for with no additional information

Cheer for Ames Reorder, Ames High Cheerleading 2017

Blanks, Ames Chamber Attn Sarah Buss  
Tanks and Shorts for team

AHS Cheer- Competition Cheer Team  
State Cheer

Report on Special Investigation of the  
Ames High Athletic Booster Club

Extra Clothing Items Ordered  
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<b>Date</b>	<b>Invoice Number</b>	<b>Item Description</b>	<b>Quantity</b>	<b>Cost Per Item</b>	<b>Item Total</b>	<b>Invoice Total</b>
01/24/19	618004	Canvas Unisex Sponge Fleece Crewneck Sweatshirt- Dark Grey Marble	24	20.45	<u>490.80</u>	490.80
03/01/19	619186	Eco Grey-Alternative Eco Fleece Crewneck Sweatshirt	7	40.00	280.00	
		Eco Grey-Alternative Eco Fleece Crewneck Sweatshirt	1	30.00	<u>30.00</u>	310.00
03/28/19	620107	Sport-Tek - Youth Competitor Tee - Deep Orange	45	5.64	253.80	
		Sport Tek Competitor Tee - Deep Orange	29	6.29	182.41	
		Gildan Heavy Cotton T-shirt - White	22	4.58	100.76	
		Gildan Heavy Cotton T-shirt - White	3	7.10	21.30	
		Ink Change Charge	2	10.00	<u>20.00</u>	578.27
04/02/19	620168	Light Blue - Next Level V-Neck Shirt	40	8.60	<u>344.00</u>	344.00
07/31/19	625983	New Era Ladies French Terry Baseball Full Zip - Black	1	31.16	31.16	
		New Era Ladies French Terry Baseball Full Zip- Light Graphite	1	31.16	<u>31.16</u>	62.32
08/27/19	625982	Vintage Heather Sport-Tek Full-Zip Sweatshirt	1	24.01	24.01	
		Sport-Tek Full-Zip Sweatshirt - Black	1	24.01	<u>24.01</u>	48.02

**Additional Comments from the Vendor**

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Sweatshirts, Ames Cheerleading

Inksoft Add on-Personalized Coach staff sweatshirts -Hand Bindery AHS Cheer  
Ames All State Cheer Team

Kids Clinic/Ames Chamber  
AHS Drill Team Kids Clinic  
AHS Drill Team Kids Clinic  
AHS Drill Team Kids Clinic  
AHS Drill Team Kids Clinic

2019 Theme Shirts/Ames High Drill Team Event Shirts

Blank Zip-Up Hoodies/Ship to Ames Chamber, Attn: Sarah Buss  
Ship to Ames Chamber, Attn: Sarah Buss

Blank Samples- Not Returned Jacket Samples- Deliver to Sarah Buss  
Jacket Samples- Deliver to Sarah Buss



Report on Special Investigation of the  
Ames High Athletic Booster Club

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09/11/19	625744	Next Level Unisex Fitted SS V-Neck - White	7	21.00	147.00	
		Next Level - Premium Short Sleeve V- Banana Cream	7	19.00	133.00	
		Dark Grey Heather - Bella+Canvas Unisex Sponge Fleece Sweatpants	1	28.75	<u>28.75</u>	308.75
10/04/19	626846	Sport Tek Competitor Tee - White	26	6.55	170.30	
		Sport-Tek - Youth Competitor Tee - White	58	5.90	<u>342.20</u>	512.50
10/14/19	627426	Gildan Ultra Cotton T-Shirt - Heliconia	15	11.75	176.25	
		Gildan Youth Ultra Cotton T-shirt - Heliconia	2	10.50	21.00	
		Art Fee	1	-	<u>39.00</u>	236.25
10/24/19	627699	Gildan Softstyle T-shirt - White	15	7.19	<u>107.85</u>	107.85
10/25/19	627872	CustSupp SportTek Customer Supplied Stock	3	10.00	30.00	
		CustSupp Boxercraft Customer Supplied Stock	4	10.00	40.00	
		CustSupp Under Armour Womens Quarter Zip Customer Supplied Stock	1	10.00	10.00	
		Customer Supplied Handling Fee	1	-	<u>54.75</u>	134.75
10/31/19	628262	Gildan Heavy Blend Crewneck Sweatshirt - Dark Heather	16	27.66	442.56	
		Gildan Youth Heavy Blend Crewneck Sweatshirt - Dark Heather	1	26.79	26.79	
		Gildan Ultra Cotton Long Sleeve T-Shirt - Dark Heather	1	25.36	25.36	

**Additional Comments from the Vendor**

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Fall Cheer Bloom Theme/ AHS Fall Cheer

State Cheer 2019

Ames High Drill Team Event Pants

Cheer Clinic 2019

Cheer Clinic 2019

InkSoft add-on/AHS Pinkout

Blood Drive

Coach Personalization of Supplied Garments

Coach Personalization of Supplied Garments

Coach Personalization of Supplied Garments

State Cheer Order/AHS State Cheer 2019

AHS State Cheer 2019

AHS State Cheer 2019

Report on Special Investigation of the  
Ames High Athletic Booster Club

Extra Clothing Items Ordered  
For the period July 25, 2018 through October 31, 2020

**Per Vendor Invoices**

<b>Date</b>	<b>Invoice Number</b>	<b>Item Description</b>	<b>Quantity</b>	<b>Cost Per Item</b>	<b>Item Total</b>	<b>Invoice Total</b>
		Gildan Ultra Cotton Long Sleeve T-Shirt - Dark Heather	21	15.36	322.56	
		Gildan Ultra Cotton Long Sleeve T-Shirt - Dark Heather 2XL	2	17.83	<u>35.66</u>	852.93
12/04/19	629976	Black Gildan Ultra Cotton Sleeveless T-Shirt	11	5.56	61.16	
		Black Gildan Ultra Cotton Sleeveless T-Shirt		7.84	<u>7.84</u>	69.00
12/18/19	630573	Hot Pink- Next Level Women's Gather Racerback Tank	27	8.69	<u>234.63</u>	234.63
12/19/19	630672	Black-District Young Men's Very Important Tee - Vneck	27	13.75	371.25	
		Art Fee	1	-	49.00	
		Donation Marketing	27	(4.53)	<u>(122.31)</u>	297.94
12/23/19	630618	Black Port Authority Hip Pack	20	4.53	90.60	
		Black Port Authority Honeycomb Sling Pack	20	4.92	<u>98.40</u>	189.00
01/19/20	630745	Gildan Softstyle T-shirt - Sport Grey	20	8.99	179.80	
		Gildan Heavy Blend Crewneck Sweatshirt - White	20	11.87	<u>237.40</u>	417.20

**Additional Comments from the Vendor**

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AHS State Cheer 2019

AHS State Cheer 2019

Blank tanks

Outback Bowl/Pink tanks

Outback Bowl/Disney/Sponsor

AHS Drill Team Sponsor Tees

AHS Drill Team Sponsor Tees

Outback Bowl/fanny packs

Outback Bowl/ADT Champs

ADT Champs

Report on Special Investigation of the  
Ames High Athletic Booster Club

Extra Clothing Items Ordered  
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<b>Date</b>	<b>Invoice Number</b>	<b>Item Description</b>	<b>Quantity</b>	<b>Cost Per Item</b>	<b>Item Total</b>	<b>Invoice Total</b>
03/06/20	633405	Butter-Comfort Colors Pigment Dyed Crewneck Sweatshirt	2	40.00	80.00	
		Butter-Comfort Colors Pigment Dyed CrewneckSweatshirt	1	19.83	19.83	
		Sales Tax	1	-	6.99	106.82
10/28/20	639170	Black- Jerzees Nublend Joggers	3	24.25	72.75	
		Augusta Sportswear 3/4 Sleeve Baseball - Athletic Heather/Black	1	29.00	29.00	
		Gildan Heavy Blend Crewneck Sweatshirt - Sport Grey	3	32.00	96.00	
		Lagoon - Comfort Colors Garmet-Dyed Women's Midweight V-Neck	5	27.75	138.75	
		Eco Grey-Alternative Ladies Maniac Sweatshirt	1	32.25	32.25	
		Sport Tek Competitor Tee - Neon Yellow	1	15.75	15.75	
		Amethyst - Port & Co Beach Wash Garment-Dyed Tee	5	26.75	133.75	518.25
Total						<u>\$ 9,956.13</u>

**Additional Comments from the Vendor**

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State Cheer Inksoft Add-on: Blank + 2 Director/Choreographer shirts

AHS State Cheer

AHS State Cheer


Clothing requested after InkSoft store closed

Report on Special Investigation of the  
Ames High Athletic Booster Club

Staff

This special investigation was performed by:

Jennifer Campbell, CPA, Manager  
Holly R. Ewing, Auditor Investigator

  
Annette K. Campbell, CPA  
Deputy Auditor of State