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Rob Sand  
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**NEWS RELEASE**

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FOR RELEASE

October 25, 2023

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Auditor of State Rob Sand today released a report on a special investigation of the East Union Community School District (District) – Early Childhood Center (ECC). for the period July 1, 2020 through August 31, 2022. The special investigation was requested by District officials because of concerns regarding certain payroll transactions involving the custodian at the ECC, Grant Hall, and the Director, Hope Hall. Sand reported the special investigation identified \$4,453.08 improper payroll and \$760.91 of related payroll costs paid to Mr. Hall. However, because ECC records were not sufficiently maintained, it was not possible to determine if additional payroll transactions were improperly recorded or if additional amounts were improperly disbursed.

Sand recommended District officials implement procedures to ensure the ECC internal controls are strengthened, including developing policies and procedures to prevent District staff from hiring, supervising, and approving time records for family members or relatives. In addition, District staff should review payroll and related supporting documentation to determine reasonableness of hours worked, and ensure adequate supporting documentation be maintained for overtime and hours worked outside of an employee's normal shift.

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

A copy of the report is available for review on the Auditor of State's website at [Special Interest Reports](#).

# # #

**REPORT ON SPECIAL INVESTIGATION OF THE  
EAST UNION COMMUNITY SCHOOL DISTRICT -  
EARLY CHILDHOOD CENTER**

**FOR THE PERIOD  
JULY 1, 2020 THROUGH AUGUST 31, 2022**

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Rob Sand  
Auditor of State

Auditor of State's Report

To the Board of Education of the  
East Union Community School District:

As a result of concerns regarding certain payroll transactions and at your request, we conducted a special investigation of the East Union Early Childhood Center (ECC) and selected other transactions within the ECC. We have applied certain tests and procedures to payroll transactions for the period July 1, 2020 through August 31, 2022. Based on discussions with District officials and personnel and a review of relevant information, we performed the following procedures.

- (1) Interviewed District officials and employees to obtain an understanding of ECC's operations and its relationship with the District.
- (2) Reviewed the District's policies procedures for processing payroll.
- (3) Reviewed the District's Minutes for additional background information on ECC.
- (4) Evaluated the District's internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (5) Reviewed supporting documentation including timesheets, timecards, missed punch forms, and other documentation to determine the propriety of the payroll for select ECC staff.

These procedures identified \$4,453.08 of improper payroll and \$760.91 of related payroll costs. We were unable to determine if additional funds were improperly disbursed 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 East Union Community School District, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance extended to us by personnel of the East Union Community School District during the course of our investigation.

ROB SAND  
Auditor of State

October 11, 2023

East Union Community School District –  
Early Childhood Center

Investigative Summary

**Background Information**

The East Union Community School District (District) is located in Afton, Iowa and serves children from parts of Union, Ringgold, Clarke, and Madison counties. The District also has an Early Childhood Center (ECC) that specifically serves children from 2½ to 5 years of age. The ECC is located on the District's campus in Afton, Iowa.

Hope Hall began employment with the District as the ECC Director in 2011 as a salaried employee. As the ECC Director Ms. Hall was responsible for managing the budget, grant writing, ECC programs, and fundraising. Ms. Hall also oversaw hiring, evaluating, and scheduling of staff.

The District employs their own maintenance and cleaning staff. The maintenance staff provide cleaning for all District buildings and classrooms. In August 2020 Ms. Hall hired Grant Hall, her son, as the ECC Custodian. Grant Hall was hired as an hourly employee and reported directly to Ms. Hall instead of the District's Maintenance Supervisor. According to District officials, Grant Hall was hired because Ms. Hall was not satisfied with the District's maintenance staff.

As the Custodian, Grant Hall was responsible for cleaning the four classrooms (each included a bathroom), an adult restroom, the foyer, the office, and the staff break room. Grant Hall's cleaning duties included, general cleaning, mopping, vacuuming, disinfecting, and deep cleaning items. During COVID, the District maintenance staff handled deep COVID cleaning. This did not add to Grant Halls' duties.

The District and ECC use a time management system called "Time Management System" for hourly employees. Terminals are located at various locations on the campus, including ECC. The terminal for ECC is located in the staff room. The terminals were to use keycards given to each employee. The keycards were to be swiped at the terminal to clock in and clock out. ECC officials stated, the cards were lost prior to being given to employees. As a result, employees clocked in and out using the last 4 of their social security number (SSN).

The District's Business Office prints timesheets off monthly with the employee's time worked (date, hours worked, clock in and clock out from the system). The timesheets are given to the employee and supervisor to sign off. The timesheets are then returned to the Business Office with the signatures and gone over by a District official.

The District's standard work week is Monday to Sunday. Cleaning was to be done after the ECC was closed for the day. Grant Hall usually came in late evenings and finished during the early morning hours the next day. According to District officials, Grant would usually come in on Friday evenings; however, there were instances when he would not come in until Saturday or Sunday evening to clean. As a result, District officials allowed a total of 8 hours for cleaning from Friday night until Sunday evening.

Hourly employees are eligible for overtime for any hours worked in excess of 40 hours during the normal work week, except if an employee recorded leave time during the week or there was a holiday. Overtime is calculated at 1.5 times the employee's hourly wage.

If any changes were needed to an employee's timesheet on the time management system a "Missed Punch" form was prepared and submitted to adjust the time. After any needed adjustments were made, a file is pulled from their time management system and imported into the District's payroll software.

The ECC is open from 6:30 a.m. until 6:00 p.m. Monday through Friday. The main entry has a primary and secondary door and remained locked 24 hours a day. Parents and staff were issued fob's in order to enter the building. The system records each entry and the fob used to enter the building. There is a camera which observes the front door, 2 hallways, and the door to the staff break room where hourly staff clock in and out.

On June 17, 2022, District officials were made aware of concerns with Grant Hall's timecard. As a result, a District official reviewed security footage and discovered the ECC Director, Hope Hall, had clocked in for Grant Hall. The District official reviewed the footage further for the day in question and noted Grant Hall was seen on camera several hours later coming into work. The camera is located so it can view two hallways and the main entrance to the ECC. It can also view the door to the ECC's staff room where the terminal is located for employees to clock in and out. There are no cameras in the staff room to directly observe who is clocking in or out. Due to the concerns over Grant Hall's time, his June 2022 payroll was adjusted by District officials and subsequently capped his daily hours to 8 hours per shift for the month of June.

As a result of the concerns and the video footage, Hope Hall and Grant Hall were put on paid administrative leave on June 20, 2022. The District terminated Hope Hall and Grant Hall on June 27, 2022.

Because of the concerns, District officials and the District's CPA firm contacted our office on June 22, 2022 and requested the Office of Auditor of State review the payroll concerns. We performed the procedures detailed in the Auditor of State's report for the period July 1, 2020 through August 31, 2022.

### **Detailed Findings**

These procedures identified \$4,453.08 of improper payroll and \$760.91 of related payroll costs. Because adequate records were not available, we were unable to determine if additional funds were improperly disbursed.

We attempted to contact Ms. Hall and Grant Hall to obtain additional information on their job duties and explanations for certain transactions; however, they did not return our calls. All findings are summarized, and a detailed explanation of each finding follows.

#### **IMPROPER PAYROLL DISBURSEMENTS**

As previously stated, employees use a fob to enter the building outside of normal business hours. Hourly employees are required to clock in and out of the time system using the last four digits of their SSN. According to District officials, it was expected it would take no more than 8 hours to clean ECC classrooms, office, and other spaces. According to District officials, the 8 hours is based on the time it took maintenance staff to clean the ECC prior to Ms. Hall hiring her son. In addition, current maintenance staff take approximately 8 hours to clean the ECC.

District officials also stated Grant Hall was not required to do any deep cleaning related to COVID, spills, or other major cleaning projects. Grant Hall was expected to do general cleaning such as mopping, sweeping, wiping down surfaces, bathrooms, and vacuuming. Based on the information provided by District officials, anything over 8 hours would be considered improper. As previously stated, if Grant Hall worked over a weekend, as long as the total hours from Friday night until Monday early morning did not exceed 8 hours, they accepted it as reasonable.

Due to the nature of a Custodian's job duties and there may be times when additional time may be required for cleaning, we allowed an additional 30 minutes (.50 hours) to cover these occurrences. For example, if Grant's timesheet showed a total of 8 hours and 15 min, we classified 8 hours as reasonable and the 15 minutes (.25 hours) as unsupported. Anytime recorded above 8.5 hours was classified as improper.

For the period Grant Hall was employed, July 1, 2020 through August 31, 2022, we compared the hours recorded on his timecards to the hours recorded in the District's payroll system. Using the above

methodology and information provided by District officials from their review of video recordings, we identified 217 regular hours and 85 overtime hours totaling \$4,453.08 of improper gross paid to Grant Hall. In addition, the District paid an additional \$420.27 and \$340.64 in IPERS and FICA related payroll costs as a result of the improper hours paid to Grant Hall. **Exhibit A** lists the instances where hours recorded on Grant Hall's timesheets exceeded 8 hours, the excess hour recorded, the excess gross wages, and the excess payroll related costs incurred by the District as a result of the excess hours recorded.

In addition to the timecards, District officials reviewed video footage available for June 2022. District officials provided notes which include when Grant Hall was in the building and when other staff and non-district employees were seen on camera. The information provided was used in determining any improper hours include on Grant Hall's timesheets and subsequently paid by the District.

Based on information provided by District officials, there were instances where District officials identified someone, other than Grant Hall, entering the building at or about the same time Grant Hall clocked in. The individual's identified by District officials were Ms. Hall and a non-district employee. However, Grant Hall was not seen on the video at the time he clocked in. Below are examples of timelines provided by District officials.

#### May 24 – 25, 2022

- May 24, 2022 – Grant Hall's timecard indicates he is clocked in at 4:50 p.m.
- May 24, 2022 – District officials identified video footage of Hope Hall in the building at 4:59:39 p.m.
- May 25, 2022 – Grant Hall's timecard show he clocked out at 3:16 a.m.
- Per District officials, they did not identify Grant Hall on video during his shift. District officials believe Ms. Hall clocked in for Grant Hall. As a result, the 10.5 hours recorded as worked by Grant Hall is considered improper.

#### May 25 – 26, 2022

- May 25, 2022 – Grant Hall's timesheet shows a time in of 5:00 p.m.
- May 26, 2022 – Grant Hall's timesheet shows a time out of 3:25 a.m.
- District officials stated Ms. Hall and a non-district employee were seen on video footage in the building.
- District officials also stated, there was no clocked in time recorded on Grant Hall's timecard. When officials asked Ms. Hall about the lack of a time in, she stated there was a missed punch and the time in should be 5:00 p.m. and the time out on May 26, 2022 should be 3:25 a.m.
- District officials also stated, they did not see Grant Hall on video during the entire shift and believe someone else did the cleaning during these hours. As a result, the 10.5 hours is considered improper.

#### June 1 – 2, 2022

- June 1, 2022 – Grant Hall's timecard indicate a time in at 4:19 p.m.
- June 1, 2022 – District officials identified video footage of Hope Hall in the building at 4:19:42 p.m. District officials believe Ms. Hall clocked in for Grant Hall.

- June 1, 2022 – District officials identified footage of Grant Hall in view of the ECC camera at 10:30:58 p.m. This is the first instance they see Grant on video.
- June 2, 2022 – Grant Hall’s timecard indicates a time out at 12:15 a.m.
- June 2, 2022 – District officials identified footage of Grant Hall leaving view at 12:17:55 a.m. for the last time that day.
- District officials believe Ms. Hall clocked in for Grant Hall.

June 5 – 6, 2022

- June 5, 2022 – District officials identified video footage of a Non-East Union employee at 8:14:00 p.m.
- June 5, 2022 – Grant Hall’s timesheet and timecard indicate a time in of 8:14 p.m.
- June 5, 2022 – District officials identified video footage of Grant Hall at 11:51:25 p.m.
- June 6, 2022 – Grant Hall’s timesheet and timecard indicates a time out at 1:02:00 a.m.
- June 6, 2022 – District officials identified video of Grant Hall leaving Camera view for the last time at 1:03:44 a.m. until later that day.
- District officials believe the non-district employee clocked in for Grant Hall.

We also identified Grant Hall’s timecard for Friday, August 20, 2021 recorded a total of 56 hours. According to the timecard, he clocked in at 5:38 p.m. on August 20, 2021 and based on the 56 hours recorded, he would have clocked out approximately at 1:45 a.m. on August 23, 2021. When District officials were asked about the 56 hours, they stated, “it must have been a software glitch.” When we reconciled the number of hours recorded on Grant Hall’s timesheet to the hours recorded in the payroll journal, the 56 hours was included in his gross pay for this pay period. Based on the expected 8 hours to clean the Center, the 46 excess hours are improper.

Based on the above, the 217 of regular hours and 85 overtime hours totaling \$4,453.08 of improper gross pay to Grant Hall and the \$420.27 and \$340.64 in IPERS and FICA payroll costs are included in **Exhibit A** as improper.



### **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the District and ECC to process payroll. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be 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. Nepotism – Hope Hall was allowed to hire, supervise, and approve her son's timecards.

Recommendation – District officials should develop and implement policies and procedures to prevent the appearance of favoritism, a potential conflict of interest, and/or nepotism, where family members are hired and report to other family members or relatives employed by the District.

- B. Excessive Hours worked – A total of 301 hours was identified as improper based on a comparison of the hours worked to the expected hours by District officials.

Recommendation – District staff should ensure timesheets and related support are reviewed and any variations from the expected hours (overtime) are approved in advance or documented in cases where an immediate need for additional hours is identified.

**Exhibit**

Report on Special Investigation of the  
East Union Community School District -  
Early Childhood Center

For the Period July 1, 2020 through August 31, 2022

Date		Time Card Report				Total Hours (rounded to quarter hours 15 min intervals)			Hours		
		Time In	Time Out	Time In	Time Out	Regular Hours	Overtime Hours	Total	Reasonable	Unsupported	Improper
Sunday, December 6, 2020	#	8:04 PM	4:34 AM	NA	NA	8.50	-	8.50	8.00	0.50	-
Wednesday, December 30, 2020		12:15 AM	8:30 AM	NA	NA	8.25	-	8.25	8.00	0.25	-
Thursday, February 18, 2021		8:54 PM	5:30 AM	NA	NA	8.50	-	8.50	8.00	0.50	-
Saturday, February 20, 2021	#	2:04 AM	6:26 AM	NA	NA	4.50	-	4.50	4.50		
Sunday, February 21, 2021	#	10:00 PM	6:06 AM	NA	NA	8.00	-	8.00	3.50	0.50	4.00
Tuesday, April 20, 2021		6:20 PM	2:38 AM	NA	NA	8.50	-	8.50	8.00	0.50	-
Wednesday, April 21, 2021		6:04 PM	2:30 AM	NA	NA	8.50	-	8.50	8.00	0.50	-
Wednesday, April 28, 2021		4:49 PM	4:47 AM	NA	NA	12.00	-	12.00	8.00	0.50	3.50
Monday, May 3, 2021		5:21 PM	1:31 AM	NA	NA	8.25	-	8.25	8.00	0.25	-
Tuesday, May 11, 2021		8:09 PM	5:08 AM	NA	NA	9.00	-	9.00	8.00	0.50	0.50
Monday, May 17, 2021		6:00 PM	2:26 AM	NA	NA	8.50	-	8.50	8.00	0.50	-
Tuesday, May 25, 2021		7:06 PM	3:10 AM	NA	NA	8.25	-	8.25	8.00	0.25	-
Saturday, May 29, 2021	#	10:00 PM	6:09 AM	NA	NA	8.25	-	8.25	8.00	0.25	-
Saturday, June 5, 2021	#	9:22 AM	5:27 PM	NA	NA	8.25	-	8.25	8.00	0.25	-
Monday, June 7, 2021		5:51 PM	2:02 AM	NA	NA	8.25	-	8.25	8.00	0.25	-
Wednesday, June 9, 2021		5:19 PM	1:27 AM	NA	NA	8.25	-	8.25	8.00	0.25	-
Tuesday, June 15, 2021		4:03 PM	12:10 AM	NA	NA	8.25	-	8.25	8.00	0.25	-

<b>Improper</b>							
<b>Pay Rate</b>	<b>Regular Hours</b>	<b>Overtime Hours</b>	<b>Total</b>	<b>IPERS</b>	<b>FICA</b>	<b>Total</b>	<b>Information provided by ECC or from timecards</b>
\$ 12.00	-	-	\$ -	\$ -	-	-	NA
12.00	-	-	-	-	-	-	NA
12.00	-	-	-	-	-	-	NA
12.00	-	-	-	-	-	-	NA
12.00	4.00	-	48.00	4.53	3.67	56.20	No hours were recorded on Friday. 4.5 hrs on Saturday and 3.5 hrs on Sunday total the expected 8 hours. Allowed for an additional .5 hrs for additional cleaning.
12.00	-	-	-	-	-	-	NA
12.00	-	-	-	-	-	-	NA
12.00	3.50	-	42.00	3.96	3.21	49.17	NA
12.00	-	-	-	-	-	-	NA
12.00	0.50	-	6.00	0.57	0.46	7.03	NA
12.00	-	-	-	-	-	-	NA
12.00	-	-	-	-	-	-	NA
12.00	-	-	-	-	-	-	NA
12.00	-	-	-	-	-	-	NA
12.00	-	-	-	-	-	-	NA
12.00	-	-	-	-	-	-	NA
12.00	-	-	-	-	-	-	NA
12.00	-	-	-	-	-	-	NA

Report on Special Investigation of the  
East Union Community School District -  
Early Childhood Center

For the Period July 1, 2020 through August 31, 2022

Date	Time Card Report				Total Hours (rounded to quarter hours 15 min intervals)			Hours		
	Time In	Time Out	Time In	Time Out	Regular Hours	Overtime Hours	Total	Reasonable	Unsupported	Improper
Thursday, June 17, 2021	6:38 PM	3:24 AM	NA	NA	8.75	-	8.75	8.00	0.50	0.25
Wednesday, July 7, 2021	6:00 PM	4:03 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50
Thursday, July 8, 2021	5:30 PM	3:31 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50
Monday, July 12, 2021	6:40 PM	3:47 AM	NA	NA	9.00	-	9.00	8.00	0.50	0.50
Tuesday, July 13, 2021	6:05 PM	3:33 AM	NA	NA	9.50	-	9.50	8.00	0.50	1.00
Wednesday, July 14, 2021	5:00 PM	2:45 AM	NA	NA	9.75	-	9.75	8.00	0.50	1.25
Thursday, July 15, 2021	6:53 PM	4:39 AM	NA	NA	8.00	1.75	9.75	8.00	0.50	1.25
Sunday, July 18, 2021	7:00 PM	1:47 AM	NA	NA	-	6.75	6.75	2.00	0.50	4.25
Wednesday, July 21, 2021	6:54 PM	1:49 AM	2:43 AM	4:41 AM	8.75	-	8.75	8.00	0.50	0.25
Thursday, July 22, 2021	5:48 PM	3:02 AM	NA	NA	9.25	-	9.25	8.00	0.50	0.75
Monday, July 26, 2021	6:18 PM	3:04 AM	NA	NA	8.75	-	8.75	8.00	0.50	0.25
Tuesday, July 27, 2021	6:00 PM	2:38 AM	NA	NA	8.75	-	8.75	8.00	0.50	0.25
Thursday, July 29, 2021	4:39 PM	3:00 AM	NA	NA	10.25	-	10.25	8.00	0.50	1.75
Monday, August 2, 2021	6:37 PM	4:44 AM	NA	NA	10.25	-	10.25	8.00	0.50	1.75
Tuesday, August 3, 2021	7:06 PM	5:27 AM	NA	NA	10.50	-	10.50	8.00	0.50	2.00
Thursday, August 5, 2021	6:20 PM	4:29 AM	NA	NA	10.25	-	10.25	8.00	0.50	1.75
Monday, August 9, 2021	6:57 PM	5:05 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50
Tuesday, August 10, 2021	7:54 PM	6:00 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50

<b>Improper</b>							
<b>Pay Rate</b>	<b>Regular Hours</b>	<b>Overtime Hours</b>	<b>Total</b>	<b>IPERS</b>	<b>FICA</b>	<b>Total</b>	<b>Information provided by ECC or from timecards</b>
12.00	0.25	-	3.00	0.28	0.23	3.51	NA
12.00	1.50	-	18.00	1.70	1.38	21.08	NA
12.00	1.50	-	18.00	1.70	1.38	21.08	NA
12.00	0.50	-	6.00	0.57	0.46	7.03	NA
12.00	1.00	-	12.00	1.13	0.92	14.05	NA
12.00	1.25	-	15.00	1.42	1.15	17.57	NA
12.00	-	1.25	22.50	2.12	1.72	26.34	NA
12.00	-	4.25	76.50	7.22	5.85	89.57	NA
12.00	0.25	-	3.00	0.28	0.23	3.51	NA
12.00	0.75	-	9.00	0.85	0.69	10.54	NA
12.00	0.25	-	3.00	0.28	0.23	3.51	NA
12.00	0.25	-	3.00	0.28	0.23	3.51	NA
12.00	1.75	-	21.00	1.98	1.61	24.59	NA
13.00	1.75	-	22.75	2.15	1.74	26.64	NA
13.00	2.00	-	26.00	2.45	1.99	30.44	NA
13.00	1.75	-	22.75	2.15	1.74	26.64	NA
13.00	1.50	-	19.50	1.84	1.49	22.83	NA
13.00	1.50	-	19.50	1.84	1.49	22.83	NA

Report on Special Investigation of the  
East Union Community School District -  
Early Childhood Center

For the Period July 1, 2020 through August 31, 2022

Date	Time Card Report				Total Hours (rounded to quarter hours 15 min intervals)			Hours		
	Time In	Time Out	Time In	Time Out	Regular Hours	Overtime Hours	Total	Reasonable	Unsupported	Improper
Wednesday, August 11, 2021	6:45 PM	4:04 AM	NA	NA	9.25	-	9.25	8.00	0.50	0.75
Thursday, August 12, 2021	5:30 PM	5:53 AM	NA	NA	10.75	1.75	12.50	8.00	0.50	4.00
Friday, August 13, 2021	4:03 PM	12:29 AM	NA	NA	-	8.50	8.50	8.00	0.50	-
Tuesday, August 17, 2021	5:06 PM	4:00 AM	NA	NA	11.00	-	11.00	8.00	0.50	2.50
Thursday, August 19, 2021	7:52 PM	4:00 AM	NA	NA	8.25	-	8.25	8.00	0.50	-
Friday, August 20, 2021	5:48 PM	1:45 AM	NA	NA	8.75	47.25	56.00	8.00	-	48.00
Monday, August 23, 2021	7:14 PM	4:00 AM	NA	NA	8.75	-	8.75	8.00	0.50	0.25
Wednesday, August 25, 2021	8:37 PM	5:18 AM	NA	NA	8.75	-	8.75	8.00	0.50	0.25
Thursday, August 26, 2021	7:49 PM	4:13 AM	NA	NA	8.50	-	8.50	8.00	0.50	-
Monday, August 30, 2021	8:31 PM	5:27 AM	NA	NA	9.00	-	9.00	8.00	0.50	0.50
Tuesday, August 31, 2021	6:33 PM	5:09 AM	NA	NA	10.75	-	10.75	8.00	0.50	2.25
Wednesday, September 1, 2021	6:31 PM	3:50 AM	NA	NA	9.25	-	9.25	8.00	0.50	0.75
Thursday, September 2, 2021	6:58 PM	4:00 AM	NA	NA	8.00	1.00	9.00	8.00	0.50	0.50
Monday, September 6, 2021	9:01 PM	5:39 AM	NA	NA	8.75	-	8.75	8.00	0.50	0.25
Tuesday, September 7, 2021	7:56 PM	5:08 AM	NA	NA	9.25	-	9.25	8.00	0.50	0.75
Thursday, September 9, 2021	8:20 PM	4:37 AM	NA	NA	8.25	-	8.25	8.00	0.25	-
Tuesday, September 14, 2021	7:52 PM	5:03 AM	NA	NA	9.25	-	9.25	8.00	0.50	0.75
Thursday, September 16, 2021	8:21 PM	4:55 AM	NA	NA	8.75	-	8.75	8.00	0.50	0.25

<b>Improper</b>							
<b>Pay Rate</b>	<b>Regular Hours</b>	<b>Overtime Hours</b>	<b>Total</b>	<b>IPERS</b>	<b>FICA</b>	<b>Total</b>	<b>Information provided by ECC or from timecards</b>
13.00	0.75	-	9.75	0.92	0.75	11.42	NA
13.00	2.25	1.75	63.38	5.98	4.85	74.21	NA
13.00	-	-	-	-	-	-	NA
13.00	2.50	-	32.50	3.07	2.49	38.06	NA
13.00	-	-	-	-	-	-	NA
13.00	0.75	47.25	931.13	87.90	71.23	1,090.26	District officials thought it may be the result of a software issue.
13.00	0.25	-	3.25	0.31	0.25	3.81	NA
13.00	0.25	-	3.25	0.31	0.25	3.81	NA
13.00	-	-	-	-	-	-	NA
13.00	0.50	-	6.50	0.61	0.50	7.61	NA
13.00	2.25	-	29.25	2.76	2.24	34.25	NA
13.00	0.75	-	9.75	0.92	0.75	11.42	NA
13.00	-	0.50	9.75	0.92	0.75	11.42	NA
13.00	0.25	-	3.25	0.31	0.25	3.81	NA
13.00	0.75	-	9.75	0.92	0.75	11.42	NA
13.00	-	-	-	-	-	-	NA
13.00	0.75	-	9.75	0.92	0.75	11.42	NA
13.00	0.25	-	3.25	0.31	0.25	3.81	NA



Report on Special Investigation of the  
East Union Community School District -  
Early Childhood Center

For the Period July 1, 2020 through August 31, 2022

Date	Time Card Report				Total Hours (rounded to quarter hours 15 min intervals)			Hours		
	Time In	Time Out	Time In	Time Out	Regular Hours	Overtime Hours	Total	Reasonable	Unsupported	Improper
Monday, September 20, 2021	7:34 PM	4:29 AM	NA	NA	9.00	-	9.00	8.00	0.50	0.50
Tuesday, September 21, 2021	6:59 PM	3:14 AM	NA	NA	8.25	-	8.25	8.00	0.25	-
Wednesday, September 22, 2021	7:26 PM	4:04 AM	NA	NA	8.50	-	8.50	8.00	0.50	-
Thursday, September 23, 2021	8:40 PM	5:07 AM	NA	NA	8.25	-	8.25	8.00	0.25	-
Sunday, September 26, 2021	7:00 PM	4:06 AM	NA	NA	4.75	4.25	9.00	6.75	0.50	1.75
Wednesday, September 29, 2021	7:28 PM	4:58 AM	NA	NA	9.50	-	9.50	8.00	0.50	1.00
Thursday, September 30, 2021	7:24 PM	4:30 AM	NA	NA	9.00	-	9.00	8.00	0.50	0.50
Sunday, October 3, 2021	# 7:00 PM	3:47 AM	NA	NA	5.75	3.00	8.75	8.00	0.50	0.25
Monday, October 4, 2021	8:28 PM	4:38 AM	NA	NA	8.25	-	8.25	8.00	0.25	-
Thursday, October 7, 2021	8:43 PM	6:02 AM	NA	NA	9.25	-	9.25	8.00	0.50	0.75
Sunday, October 10, 2021	# 8:49 PM	5:53 AM	NA	NA	8.75	0.50	9.25	8.00	0.50	0.75
Monday, October 11, 2021	9:45 PM	6:02 AM	NA	NA	8.25	-	8.25	8.00	0.25	-
Thursday, October 14, 2021	7:00 PM	3:12 AM	NA	NA	8.25	-	8.25	8.00	0.25	-
Monday, October 18, 2021	12:21 AM	6:07 AM	NA	NA	5.75	-	5.75	-	0.50	5.25
Monday, October 18, 2021	6:08 PM	4:14 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50
Tuesday, October 19, 2021	6:06 PM	3:45 AM	NA	NA	9.75	-	9.75	8.00	0.50	1.25
Wednesday, October 20, 2021	5:46 PM	2:55 AM	NA	NA	9.25	-	9.25	8.00	0.50	0.75

<b>Improper</b>							
<b>Pay Rate</b>	<b>Regular Hours</b>	<b>Overtime Hours</b>	<b>Total</b>	<b>IPERS</b>	<b>FICA</b>	<b>Total</b>	<b>Information provided by ECC or from timecards</b>
13.00	0.50	-	6.50	0.61	0.50	7.61	NA
13.00	-	-	-	-	-	-	NA
13.00	-	-	-	-	-	-	NA
13.00	-	-	-	-	-	-	NA
13.00	-	1.75	34.13	3.22	2.61	39.96	NA
13.00	1.00	-	13.00	1.23	0.99	15.22	NA
13.00	0.50	-	6.50	0.61	0.50	7.61	NA
13.00	-	0.25	4.88	0.46	0.37	5.71	NA
13.00	-	-	-	-	-	-	NA
13.00	0.75	-	9.75	0.92	0.75	11.42	NA
13.00	0.25	0.50	13.00	1.23	0.99	15.22	NA
13.00	-	-	-	-	-	-	NA
13.00	-	-	-	-	-	-	NA
13.00	5.25	-	68.25	6.44	5.22	79.91	8 hr shift on Friday, the 5.75 hrs on Monday is improper because it was before ECC was open on Monday.
13.00	1.50	-	19.50	1.84	1.49	22.83	NA
13.00	1.25	-	16.25	1.53	1.24	19.02	NA
13.00	0.75	-	9.75	0.92	0.75	11.42	NA

Report on Special Investigation of the  
East Union Community School District -  
Early Childhood Center

For the Period July 1, 2020 through August 31, 2022

Date	Time Card Report				Total Hours (rounded to quarter hours 15 min intervals)			Hours		
	Time In	Time Out	Time In	Time Out	Regular Hours	Overtime Hours	Total	Reasonable	Unsupported	Improper
Thursday, October 21, 2021	5:21 PM	3:31 AM	NA	NA	5.25	5.00	10.25	8.00	0.50	1.75
Sunday, October 24, 2021	# 7:00 PM	3:45 AM	NA	NA	-	8.75	8.75	8.00	0.50	0.25
Monday, October 25, 2021	4:17 PM	3:15 AM	NA	NA	11.00	-	11.00	8.00	0.50	2.50
Tuesday, October 26, 2021	5:58 PM	4:35 AM	NA	NA	10.50	-	10.50	8.00	0.50	1.75
Wednesday, October 27, 2021	6:00 PM	3:33 AM	NA	NA	9.50	-	9.50	8.00	0.50	1.00
Thursday, October 28, 2021	5:19 PM	2:34 AM	NA	NA	9.00	0.25	9.25	8.00	0.50	0.75
Monday, November 1, 2021	12:34 AM	10:24 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50
Monday, November 1, 2021	4:55 PM	1:50 AM	NA	NA	8.75	-	8.75	8.00	0.50	0.25
Tuesday, November 2, 2021	5:30 PM	2:01 AM	NA	NA	8.50	-	8.50	8.00	0.50	-
Wednesday, November 3, 2021	5:09 PM	3:27 AM	NA	NA	10.25	-	10.25	8.00	0.50	1.75
Thursday, November 4, 2021	5:38 PM	3:31 AM	NA	NA	2.50	7.25	9.75	8.00	0.50	1.25
Monday, November 8, 2021	6:49 PM	3:04 AM	NA	NA	8.25	-	8.25	8.00	0.25	-
Tuesday, November 9, 2021	5:08 PM	3:21 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50
Thursday, November 11, 2021	5:51 PM	2:14 AM	NA	NA	8.50	-	8.50	8.00	0.50	-
Sunday, November 14, 2021	# 9:30 PM	5:47 AM	NA	NA	5.25	3.00	8.25	8.00	0.25	-
Tuesday, November 16, 2021	5:34 PM	4:48 AM	NA	NA	11.25	-	11.25	8.00	0.50	2.75
Wednesday, November 17, 2021	8:46 PM	5:06 AM	NA	NA	8.25	-	8.25	8.00	0.25	-
Thursday, November 18, 2021	7:24 PM	5:45 AM	NA	NA	10.25	-	10.25	8.00	0.50	1.75

<b>Improper</b>							
<b>Pay Rate</b>	<b>Regular Hours</b>	<b>Overtime Hours</b>	<b>Total</b>	<b>IPERS</b>	<b>FICA</b>	<b>Total</b>	<b>Information provided by ECC or from timecards</b>
13.00	-	1.75	34.13	3.22	2.61	39.96	NA
13.00	-	0.25	4.88	0.46	0.37	5.71	NA
13.00	2.50	-	32.50	3.07	2.49	38.06	NA
13.00	1.75	-	22.75	2.15	1.74	26.64	NA
13.00	1.00	-	13.00	1.23	0.99	15.22	NA
13.00	0.50	0.25	11.38	1.07	0.87	13.32	NA
13.00	1.50	-	19.50	1.84	1.49	22.83	NA
13.00	0.25	-	3.25	0.31	0.25	3.81	NA
13.00	-	-	-	-	-	-	NA
13.00	1.75	-	22.75	2.15	1.74	26.64	NA
13.00	-	1.25	24.38	2.30	1.87	28.55	NA
13.00	-	-	-	-	-	-	NA
13.00	1.50	-	19.50	1.84	1.49	22.83	NA
13.00	-	-	-	-	-	-	NA
13.00	-	-	-	-	-	-	NA
13.00	2.75	-	35.75	3.37	2.73	41.85	NA
13.00	-	-	-	-	-	-	NA
13.00	1.75	-	22.75	2.15	1.74	26.64	NA

Report on Special Investigation of the  
East Union Community School District -  
Early Childhood Center

For the Period July 1, 2020 through August 31, 2022

Date		Time Card Report				Total Hours (rounded to quarter hours 15 min intervals)			Hours		
		Time In	Time Out	Time In	Time Out	Regular Hours	Overtime Hours	Total	Reasonable	Unsupported	Improper
Sunday, November 21, 2021	#	7:37 PM	5:00 AM	NA	NA	3.00	6.50	9.50	8.00	0.50	1.00
Monday, November 22, 2021		7:48 PM	4:42 AM	NA	NA	9.00	-	9.00	8.00	0.50	0.50
Tuesday, November 23, 2021		6:16 PM	4:10 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50
Monday, November 29, 2021		7:30 PM	5:09 AM	NA	NA	9.75	-	9.75	8.00	0.50	1.25
Tuesday, November 30, 2021		6:33 PM	4:34 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50
Wednesday, December 1, 2021		5:16 PM	1:30 AM	NA	NA	8.25	-	8.25	8.00	0.25	-
Thursday, December 2, 2021		7:00 PM	3:30 AM	NA	NA	8.50	-	8.50	8.00	0.50	-
Tuesday, December 7, 2021		6:15 PM	4:02 AM	NA	NA	9.75	-	9.75	8.00	0.50	1.25
Sunday, December 12, 2021		6:03 PM	3:00 AM	NA	NA	9.00	-	9.00	8.00	0.50	0.50
Monday, December 13, 2021		7:11 PM	4:39 AM	NA	NA	9.50	-	9.50	8.00	0.50	1.00
Tuesday, December 14, 2021		6:29 PM	4:00 AM	NA	NA	9.50	-	9.50	8.00	0.50	-
Wednesday, December 15, 2021		3:03 PM	11:30 PM	NA	NA	8.50	-	8.50	8.00	0.50	-
Thursday, December 16, 2021		5:41 PM	4:24 AM	NA	NA	10.75	-	10.75	8.00	0.50	2.25
Friday, December 17, 2021		7:04 PM	11:25 PM	NA	NA	1.75	2.75	4.50	4.50	-	-
Sunday, December 19, 2021		6:51 PM	3:00 AM	NA	NA	-	8.25	8.25	3.50	0.50	4.25
Monday, December 20, 2021		5:09 PM	1:43 AM	NA	NA	8.50	-	8.50	8.00	0.50	-
Saturday, December 25, 2021	#	6:30 PM	4:10 AM	NA	NA	9.75	-	9.75	8.00	0.50	1.25
Monday, December 27, 2021		6:07 PM	2:38 AM	NA	NA	8.75	-	8.75	8.00	0.50	0.25

<b>Improper</b>							<b>Information provided by ECC or from timecards</b>
<b>Pay Rate</b>	<b>Regular Hours</b>	<b>Overtime Hours</b>	<b>Total</b>	<b>IPERS</b>	<b>FICA</b>	<b>Total</b>	
13.00	-	1.00	19.50	1.84	1.49	22.83	NA
13.00	0.50	-	6.50	0.61	0.50	7.61	NA
13.00	1.50	-	19.50	1.84	1.49	22.83	NA
13.00	1.25	-	16.25	1.53	1.24	19.02	NA
13.00	1.50	-	19.50	1.84	1.49	22.83	NA
13.00	-	-	-	-	-	-	NA
13.00	-	-	-	-	-	-	NA
13.00	1.25	-	16.25	1.53	1.24	19.02	NA
13.00	0.50	-	6.50	0.61	0.50	7.61	NA
13.00	1.00	-	13.00	1.23	0.99	15.22	NA
13.00	-	-	-	-	-	-	NA
13.00	-	-	-	-	-	-	NA
13.00	2.25	-	29.25	2.76	2.24	34.25	NA
	-	-	-	-	-	-	NA
13.00	-	4.25	82.88	7.82	6.34	97.04	NA
13.00	-	-	-	-	-	-	NA
13.00	1.25	-	16.25	1.53	1.24	19.02	NA
13.00	0.25	-	3.25	0.31	0.25	3.81	NA

Report on Special Investigation of the  
East Union Community School District -  
Early Childhood Center

For the Period July 1, 2020 through August 31, 2022

Date	Time Card Report				Total Hours (rounded to quarter hours 15 min intervals)			Hours		
	Time In	Time Out	Time In	Time Out	Regular Hours	Overtime Hours	Total	Reasonable	Unsupported	Improper
Tuesday, December 28, 2021	4:11 PM	2:20 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50
Wednesday, December 29, 2021	4:06 PM	1:11 AM	NA	NA	9.25	-	9.25	8.00	0.50	0.75
Thursday, December 30, 2021	4:09 PM	2:02 AM	NA	NA	9.75	-	9.75	8.00	0.50	1.25
Monday, January 3, 2022	5:16 PM	5:14 AM	NA	NA	12.00	-	12.00	8.00	0.50	3.50
Tuesday, January 4, 2022	4:36 PM	1:04 AM	NA	NA	8.50	-	8.50	8.00	0.50	-
Wednesday, January 5, 2022	4:38 PM	1:15 AM	NA	NA	8.50	-	8.50	8.00	0.50	-
Friday, January 7, 2022	4:30 PM	1:55 AM	NA	NA	3.50	6.00	9.50	8.00	0.50	1.00
Monday, January 10, 2022	5:41 PM	2:07 AM	NA	NA	8.25	-	8.25	8.00	0.25	-
Tuesday, January 11, 2022	4:42 PM	4:29 AM	NA	NA	11.75	-	11.75	8.00	0.50	3.25
Wednesday, January 12, 2022	4:40 PM	1:48 AM	NA	NA	9.00	-	9.00	8.00	0.50	0.50
Thursday, January 13, 2022	4:58 PM	3:30 AM	NA	NA	10.50	-	10.50	8.00	0.50	2.00
Friday, January 14, 2022	2:40 PM	11:00 PM	NA	NA	0.50	7.75	8.25	8.00	0.25	-
Monday, January 17, 2022	6:32 PM	4:37 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50
Tuesday, January 18, 2022	5:26 PM	4:51 AM	NA	NA	11.25	-	11.25	8.00	0.50	2.75
Wednesday, January 19, 2022	6:51 PM	4:26 AM	NA	NA	9.75	-	9.75	8.00	0.50	1.25
Thursday, January 20, 2022	6:43 PM	3:58 AM	NA	NA	9.00	0.25	9.25	8.00	0.50	0.75
Sunday, January 23, 2022	# 7:21 PM	3:53 AM	NA	NA	-	8.75	8.75	8.00	0.50	0.25
Monday, January 24, 2022	6:29 PM	3:12 AM	NA	NA	8.75	-	8.75	8.00	0.50	0.25

<b>Improper</b>							
<b>Pay Rate</b>	<b>Regular Hours</b>	<b>Overtime Hours</b>	<b>Total</b>	<b>IPERS</b>	<b>FICA</b>	<b>Total</b>	<b>Information provided by ECC or from timecards</b>
13.00	1.50	-	19.50	1.84	1.49	22.83	NA
13.00	0.75	-	9.75	0.92	0.75	11.42	NA
13.00	1.25	-	16.25	1.53	1.24	19.02	NA
13.00	3.50	-	45.50	4.30	3.48	53.28	NA
13.00	-	-	-	-	-	-	NA
13.00	-	-	-	-	-	-	NA
13.00	-	1.00	19.50	1.84	1.49	22.83	NA
13.00	-	-	-	-	-	-	NA
13.00	3.25	-	42.25	3.99	3.23	49.47	NA
13.00	0.50	-	6.50	0.61	0.50	7.61	NA
13.00	2.00	-	26.00	2.45	1.99	30.44	NA
13.00	-	-	-	-	-	-	NA
13.00	1.50	-	19.50	1.84	1.49	22.83	NA
13.00	2.75	-	35.75	3.37	2.73	41.85	NA
13.00	1.25	-	16.25	1.53	1.24	19.02	NA
13.00	0.50	0.25	11.38	1.07	0.87	13.32	NA
13.00	-	0.25	4.88	0.46	0.37	5.71	NA
13.00	0.25	-	3.25	0.31	0.25	3.81	NA



Report on Special Investigation of the  
East Union Community School District -  
Early Childhood Center

For the Period July 1, 2020 through August 31, 2022

Date	Time Card Report				Total Hours (rounded to quarter hours 15 min intervals)			Hours		
	Time In	Time Out	Time In	Time Out	Regular Hours	Overtime Hours	Total	Reasonable	Unsupported	Improper
Tuesday, January 25, 2022	4:51 PM	9:00 PM	NA	NA	4.25	-	4.25	4.25	-	-
Wednesday, January 26, 2022	4:49 PM	2:29 AM	NA	NA	9.75	-	9.75	8.00	0.50	1.25
Thursday, January 27, 2022	7:00 PM	4:16 AM	NA	NA	9.25	-	9.25	8.00	0.50	0.75
Monday, January 31, 2022	5:51 PM	3:57 AM	NA	NA	10.25	-	10.25	8.00	0.50	1.75
Tuesday, February 1, 2022	6:40 PM	3:43 AM	NA	NA	9.00	-	9.00	8.00	0.50	0.50
Wednesday, February 2, 2022	5:22 PM	3:41 AM	NA	NA	10.50	-	10.50	8.00	0.50	2.00
Thursday, February 3, 2022	5:14 PM	1:52 AM	NA	NA	8.50	-	8.50	8.00	0.50	-
Friday, February 4, 2022	5:55 PM	7:15 PM	NA	NA	0.25	1.00	1.25	1.25	-	-
Sunday, February 6, 2022	8:48 PM	5:00 AM	NA	NA	-	8.25	8.25	6.75	0.50	1.00
Monday, February 7, 2022	5:25 PM	2:12 AM	NA	NA	8.75	-	8.75	8.00	0.50	0.25
Tuesday, February 8, 2022	5:52 PM	3:11 AM	NA	NA	9.50	-	9.50	8.00	0.50	1.00
Wednesday, February 9, 2022	5:21 PM	1:48 AM	NA	NA	8.50	-	8.50	8.00	0.50	-
Thursday, February 10, 2022	7:09 PM	4:00 AM	NA	NA	8.75	-	8.75	8.00	0.50	0.25
Monday, February 14, 2022	5:50 PM	3:29 AM	NA	NA	9.75	-	9.75	8.00	0.50	1.25
Tuesday, February 15, 2022	6:03 PM	3:30 AM	NA	NA	9.50	-	9.50	8.00	0.50	1.00
Wednesday, February 16, 2022	5:50 PM	2:30 AM	NA	NA	8.75	-	8.75	8.00	0.50	0.25
Thursday, February 17, 2022	6:12 PM	4:15 AM	NA	NA	9.00	1.00	10.00	8.00	0.50	1.50
Wednesday, February 23, 2022	5:52 PM	2:20 AM	NA	NA	8.50	-	8.50	8.00	0.50	-

<b>Improper</b>							<b>Information provided by ECC or from timecards</b>
<b>Pay Rate</b>	<b>Regular Hours</b>	<b>Overtime Hours</b>	<b>Total</b>	<b>IPERS</b>	<b>FICA</b>	<b>Total</b>	
			-	-	-	-	NA
13.00	1.25	-	16.25	1.53	1.24	19.02	NA
13.00	0.75	-	9.75	0.92	0.75	11.42	NA
13.00	1.75	-	22.75	2.15	1.74	26.64	NA
13.00	0.50	-	6.50	0.61	0.50	7.61	NA
13.00	2.00	-	26.00	2.45	1.99	30.44	NA
13.00	-	-	-	-	-	-	NA
	-		-	-	-	-	NA
13.00	-	1.00	19.50	1.84	1.49	22.83	NA
13.00	0.25	-	3.25	0.31	0.25	3.81	NA
13.00	1.00	-	13.00	1.23	0.99	15.22	NA
13.00	-	-	-	-	-	-	NA
13.00	0.25	-	3.25	0.31	0.25	3.81	NA
13.00	1.25	-	16.25	1.53	1.24	19.02	NA
13.00	1.00	-	13.00	1.23	0.99	15.22	NA
13.00	0.25	-	3.25	0.31	0.25	3.81	NA
13.00	0.50	1.00	26.00	2.45	1.99	30.44	NA
13.00	-	-	-	-	-	-	NA

Report on Special Investigation of the  
East Union Community School District -  
Early Childhood Center

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Date	Time Card Report				Total Hours (rounded to quarter hours 15 min intervals)			Hours		
	Time In	Time Out	Time In	Time Out	Regular Hours	Overtime Hours	Total	Reasonable	Unsupported	Improper
Thursday, February 24, 2022	5:10 PM	5:27 AM	NA	NA	12.25	-	12.25	8.00	0.50	3.75
Friday, February 25, 2022	4:40 PM	6:16 PM	7:38 PM	2:30 AM	7.25	1.00	8.25	8.00	0.25	-
Saturday, February 26, 2022	5:32 PM	8:54 PM	NA	NA	-	3.50	3.50	-	0.50	3.00
Monday, February 28, 2022	2:44 AM	3:55 AM	NA	NA	1.25	-	1.25	-	0.50	0.75
Monday, February 28, 2022	6:01 PM	4:57 AM	NA	NA	11.00	-	11.00	8.00	0.50	2.50
Tuesday, March 1, 2022	5:53 PM	4:08 AM	NA	NA	10.25	-	10.25	8.00	0.50	1.75
Wednesday, March 2, 2022	5:07 PM	4:11 AM	NA	NA	11.25	-	11.25	8.00	0.50	2.75
Thursday, March 3, 2022	5:04 PM	2:45 AM	NA	NA	6.25	3.50	9.75	8.00	0.50	1.25
Monday, March 7, 2022	3:56 PM	1:33 AM	NA	NA	9.50	-	9.50	8.00	0.50	1.00
Tuesday, March 8, 2022	5:26 PM	3:14 AM	NA	NA	9.75	-	9.75	8.00	0.50	1.25
Wednesday, March 9, 2022	5:16 PM	3:33 AM	NA	NA	10.25	-	10.25	8.00	0.50	1.75
Thursday, March 10, 2022	5:31 PM	3:10 AM	NA	NA	8.75	1.00	9.75	8.00	0.50	1.25
Monday, March 14, 2022	5:06 PM	3:54 AM	NA	NA	11.00	-	11.00	8.00	0.50	2.50
Tuesday, March 15, 2022	5:37 PM	5:11 AM	NA	NA	11.75	-	11.75	8.00	0.50	3.25
Wednesday, March 16, 2022	5:28 PM	3:27 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50
Thursday, March 17, 2022	5:15 PM	5:23 AM	NA	NA	5.25	7.00	12.25	8.00	0.50	3.75
Monday, March 21, 2022	5:03 PM	3:09 AM	NA	NA	10.25	-	10.25	8.00	0.50	1.75
Tuesday, March 22, 2022	5:20 PM	3:18 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50

<b>Improper</b>							
<b>Pay Rate</b>	<b>Regular Hours</b>	<b>Overtime Hours</b>	<b>Total</b>	<b>IPERS</b>	<b>FICA</b>	<b>Total</b>	<b>Information provided by ECC or from timecards</b>
13.00	3.75	-	48.75	4.60	3.73	57.08	NA
13.00	-	-	-	-	-	-	NA
13.00	-	3.00	58.50	5.52	4.48	68.50	NA
13.00	0.75	-	9.75	0.92	0.75	11.42	NA
13.00	2.50	-	32.50	3.07	2.49	38.06	NA
13.00	1.75	-	22.75	2.15	1.74	26.64	NA
13.00	2.75	-	35.75	3.37	2.73	41.85	NA
13.00	-	1.25	24.38	2.30	1.87	28.55	NA
13.00	1.00	-	13.00	1.23	0.99	15.22	NA
13.00	1.25	-	16.25	1.53	1.24	19.02	NA
13.00	1.75	-	22.75	2.15	1.74	26.64	NA
13.00	0.25	1.00	22.75	2.15	1.74	26.64	NA
13.00	2.50	-	32.50	3.07	2.49	38.06	NA
13.00	3.25	-	42.25	3.99	3.23	49.47	NA
13.00	1.50	-	19.50	1.84	1.49	22.83	NA
13.00	-	3.75	73.13	6.90	5.59	85.62	NA
13.00	1.75	-	22.75	2.15	1.74	26.64	NA
13.00	1.50	-	19.50	1.84	1.49	22.83	NA

Report on Special Investigation of the  
East Union Community School District -  
Early Childhood Center

For the Period July 1, 2020 through August 31, 2022

Date	Time Card Report				Total Hours (rounded to quarter hours 15 min intervals)			Hours		
	Time In	Time Out	Time In	Time Out	Regular Hours	Overtime Hours	Total	Reasonable	Unsupported	Improper
Wednesday, March 23, 2022	5:18 PM	3:49 AM	NA	NA	10.50	-	10.50	8.00	0.50	2.00
Thursday, March 24, 2022	5:17 PM	3:46 AM	NA	NA	7.25	3.25	10.50	8.00	0.50	1.00
Monday, March 28, 2022	4:56 PM	3:50 AM	NA	NA	10.75	-	10.75	8.00	0.50	2.25
Tuesday, March 29, 2022	5:23 PM	3:21 AM	NA	NA	9.75	-	9.75	8.00	0.50	1.25
Wednesday, March 30, 2022	4:58 PM	4:44 AM	NA	NA	11.75	-	11.75	8.00	0.50	3.25
Thursday, March 31, 2022	4:47 PM	3:27 AM	NA	NA	5.50	5.25	10.75	8.00	0.50	2.25
Monday, April 4, 2022	4:52 PM	3:50 AM	NA	NA	11.00	-	11.00	8.00	0.50	2.50
Wednesday, April 6, 2022	5:24 PM	3:20 AM	NA	NA	9.75	-	9.75	8.00	0.50	1.25
Thursday, April 7, 2022	5:08 PM	2:28 AM	NA	NA	9.25	-	9.25	8.00	0.50	0.75
Monday, April 11, 2022	4:48 PM	2:37 AM	NA	NA	9.75	-	9.75	8.00	0.50	1.25
Tuesday, April 12, 2022	4:50 PM	2:45 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50
Wednesday, April 13, 2022	5:07 PM	4:17 AM	NA	NA	11.25	-	11.25	8.00	0.50	2.75
Thursday, April 14, 2022	5:06 PM	3:47 AM	NA	NA	9.00	1.75	10.75	8.00	0.50	2.25
Monday, April 18, 2022	4:46 PM	2:47 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50
Tuesday, April 19, 2022	6:51 PM	4:29 AM	NA	NA	9.75	-	9.75	8.00	0.50	1.25
Wednesday, April 20, 2022	5:07 PM	4:33 AM	NA	NA	11.50	-	11.50	8.00	0.50	3.00
Tuesday, April 26, 2022	6:33 PM	4:26 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50
Wednesday, April 27, 2022	4:35 PM	2:30 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50

<b>Improper</b>							
<b>Pay Rate</b>	<b>Regular Hours</b>	<b>Overtime Hours</b>	<b>Total</b>	<b>IPERS</b>	<b>FICA</b>	<b>Total</b>	<b>Information provided by ECC or from timecards</b>
13.00	2.00	-	26.00	2.45	1.99	30.44	NA
13.00	-	1.00	19.50	1.84	1.49	22.83	NA
13.00	2.25	-	29.25	2.76	2.24	34.25	NA
13.00	1.25	-	16.25	1.53	1.24	19.02	NA
13.00	3.25	-	42.25	3.99	3.23	49.47	NA
13.00	-	2.25	43.88	4.14	3.36	51.38	NA
13.00	2.50	-	32.50	3.07	2.49	38.06	NA
13.00	1.25	-	16.25	1.53	1.24	19.02	NA
13.00	0.75	-	9.75	0.92	0.75	11.42	NA
13.00	1.25	-	16.25	1.53	1.24	19.02	NA
13.00	1.50	-	19.50	1.84	1.49	22.83	NA
13.00	2.75	-	35.75	3.37	2.73	41.85	NA
13.00	0.50	1.75	40.63	3.84	3.11	47.58	NA
13.00	1.50	-	19.50	1.84	1.49	22.83	NA
13.00	1.25	-	16.25	1.53	1.24	19.02	NA
13.00	3.00	-	39.00	3.68	2.98	45.66	NA
13.00	1.50	-	19.50	1.84	1.49	22.83	NA
13.00	1.50	-	19.50	1.84	1.49	22.83	NA

Report on Special Investigation of the  
East Union Community School District -  
Early Childhood Center

For the Period July 1, 2020 through August 31, 2022

Date	Time Card Report				Total Hours (rounded to quarter hours 15 min intervals)			Hours		
	Time In	Time Out	Time In	Time Out	Regular Hours	Overtime Hours	Total	Reasonable	Unsupported	Improper
Monday, May 2, 2022	4:57 PM	1:27 AM	NA	NA	8.50	-	8.50	8.00	0.50	-
Tuesday, May 3, 2022	5:01 PM	1:39 AM	NA	NA	8.75	-	8.75	8.00	0.50	0.25
Wednesday, May 4, 2022	5:21 PM	1:37 AM	NA	NA	8.25	-	8.25	8.00	0.25	-
Friday, May 6, 2022	4:16 PM	11:30 PM	NA	NA	6.75	0.50	7.25	7.25		-
Sunday, May 8, 2022	2:30 PM	4:55 PM	NA	NA	-	2.50	2.50	0.75	0.50	1.25
Monday, May 9, 2022	5:00 PM	3:59 AM	NA	NA	11.00	-	11.00	8.00	0.50	2.50
Tuesday, May 10, 2022	4:50 PM	3:34 AM	NA	NA	10.75	-	10.75	8.00	0.50	2.25
Wednesday, May 11, 2022	5:07 PM	3:06 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50
Monday, May 16, 2022	4:54 PM	3:02 AM	NA	NA	10.00	-	10.00	8.00	0.50	1.50
Wednesday, May 18, 2022	5:15 PM	4:46 AM	NA	NA	11.50	-	11.50	8.00	0.50	3.00
Thursday, May 19, 2022	4:33 PM	12:57 AM	NA	NA	8.50	-	8.50	8.00	0.50	-
Monday, May 23, 2022	4:20 PM	3:40 AM	NA	NA	11.50	-	11.50	8.00	0.50	3.00
Tuesday, May 24, 2022	4:50 PM	3:16 AM	NA	NA	10.50	-	10.50	-	0.50	10.00
Wednesday, May 25, 2022	5:00 PM	3:25 AM	NA	NA	10.50	-	10.50	-	-	10.50
Tuesday, May 31, 2022	4:24 PM	2:07 AM	NA	NA	9.50	-	9.50	8.00	0.50	1.00

Improper							Information provided by ECC or from timecards
Pay Rate	Regular Hours	Overtime Hours	Total	IPERS	FICA	Total	
13.00	-	-	-	-	-	-	NA
13.00	0.25	-	3.25	0.31	0.25	3.81	NA
13.00	-	-	-	-	-	-	NA
	-	-	-	-	-	-	NA
13.00	-	1.25	24.38	2.30	1.87	28.55	NA
13.00	2.50	-	32.50	3.07	2.49	38.06	NA
13.00	2.25	-	29.25	2.76	2.24	34.25	NA
13.00	1.50	-	19.50	1.84	1.49	22.83	NA
13.00	1.50	-	19.50	1.84	1.49	22.83	NA
13.00	3.00	-	39.00	3.68	2.98	45.66	NA
13.00	-	-	-	-	-	-	NA
13.00	3.00	-	39.00	3.68	2.98	45.66	NA
13.00	10.00	-	130.00	12.27	9.95	152.22	East Union stated that Hope Hall - Clocked in for Grant Hall at 4:50 PM According to District officials Grant Hall did not come in. Ms. Hall and a non district employee were seen cleaning on the video.
13.00	10.50	-	136.50	12.89	10.44	159.83	District officials stated Ms. Hall and a non district employee were seen cleaning. Grant was not seen on the video.
13.00	1.00	-	13.00	1.23	0.99	15.22	District officials noted Grant Hall was in view on video from 11:29:56 PM and 11:30:25 PM.



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	Time In	Time Out	Time In	Time Out	Regular Hours	Overtime Hours	Total	Reasonable	Unsupported	Improper
Wednesday, June 1, 2022	4:19 PM	12:15 AM	NA	NA	8.00	-	8.00	2.00	-	6.00
Sunday, June 5, 2022	8:14 PM	1:02 AM	NA	NA	4.75	-	4.75	1.25	0.50	3.00
Monday, June 6, 2022	5:04 PM	2:51 AM	NA	NA	8.00	-	8.00	3.00	0.50	4.50
Tuesday, June 14, 2022	5:05 PM	4:07 AM	NA	NA	8.00	-	8.00	2.50	0.50	5.00
Thursday, June 16, 2022	5:16 PM	3:17 AM	NA	NA	8.00	-	8.00	4.75	0.50	2.75
<b>Total</b>					<b>1,689.25</b>	<b>178.75</b>	<b>1,868.00</b>	<b>1,474.50</b>	<b>89.50</b>	<b>302.00</b>

# - No time was recorded on the timecard for Friday. Allowed 8 hours total for the weekend. If over 8 hours allowed an additional 1/2 hour as unsupported.

<b>Improper</b>							
<b>Pay Rate</b>	<b>Regular Hours</b>	<b>Overtime Hours</b>	<b>Total</b>	<b>IPERS</b>	<b>FICA</b>	<b>Total</b>	<b>Information provided by ECC or from timecards</b>
13.00	6.00	-	78.00	7.36	5.97	91.33	East Union stated that Hope Hall - clocked in for Grant Hall at 4:19:42 PM. Per District officials they see Grant on video 10:30:58 PM. Officials noted Ms. Hall and a non-District employee were seen cleaning.
13.00	3.00	-	39.00	3.68	2.98	45.66	East union stated a non district employee was on video at 8:14 the same time Grant clocked in. Grant was not on video. Grant was first seen on video at 11:51:25 PM.
13.00	4.50	-	58.50	5.52	4.48	68.50	East Union stated that Hope Hall - clocked in Grant Hall at 5:04:37 PM. Per the Sheet, Grant Hall first time in view is 11:54:39 PM. Capped at 8 hrs.
13.00	5.00	-	65.00	6.14	4.97	76.11	East Union stated Hope Hall clocked in for Grant Hall at 5:05:39 PM. Grant Hall first Time seen on video is 1:50:53 AM and Grant Halls last time on video was 3:56:50 AM.
13.00	2.75	-	35.75	3.37	2.73	41.85	East Union stated Hope Hall clocked in for Grant Hall at 5:16:43 PM. Grant Hall's first time in view is 10:36:43 PM, and the Grant Hall Last time Left view was 3:19:02 AM.
	217.00	85.00	\$ 4,453.08	\$ 420.27	340.64	5,213.99	

Report on Special Investigation of the  
East Union Community School District –  
Early Childhood Center

Staff

This special investigation was performed by:

Ridge Nennig, Staff Auditor

A handwritten signature in black ink, appearing to read 'James Cunningham', with a long horizontal flourish extending to the right.

James Cunningham, CPA  
Deputy Auditor of State