



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

NEWS RELEASE

Contact: Mary Mosiman
515/281-5835
or Tami Kusian
515/281-5834

FOR RELEASE _____ December 19, 2017 _____

Auditor of State Mary Mosiman today released a report on a special investigation of student fundraisers of the Maquoketa Community School District (District) for the period July 1, 2011 through June 30, 2017. The special investigation was requested by District officials as a result of concerns proceeds from a Future Farmers of America (FFA) fruit sale fundraiser were not properly collected and deposited by the District's FFA advisor.

Mosiman reported the special investigation identified an estimate of \$20,138.45 of uncollected or undeposited collections for the annual FFA fruit sale. Mosiman also reported it was not possible to determine if additional collections from fundraisers were not properly deposited during the period reviewed because adequate records were not available.

According to District officials, the fruit sale fundraiser is the primary fundraiser for the FFA group. Students take orders for fruit from community patrons and the FFA advisor orders fruit from a vendor. Students collect cash and checks at the time of sale and submit collections to the FFA advisor. Students deliver fruit when it is received from the vendor. The FFA advisor is responsible for tracking purchases and collections received, as well as depositing collections with the Central Office or building secretary.

This report includes recommendations to strengthen the District's internal controls and overall operations, such as improving segregation of duties, ensuring all fundraising events are properly approved, and requiring sufficient supporting documentation for all fundraising activities and disbursements. In addition, the report includes a recommendation to ensure the student activity funds are operating properly and all fundraiser receipts are properly deposited based on the manner in which they were solicited.

Copies of this report have been filed with the Division of Criminal Investigation, the Jackson County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1730-4041-BE00>.

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**REPORT ON SPECIAL INVESTIGATION
OF
STUDENT FUNDRAISERS
OF THE
MAQUOKETA COMMUNITY SCHOOL DISTRICT

FOR THE PERIOD
JULY 1, 2011 THROUGH JUNE 30, 2017**

Table of Contents

	<u>Page</u>
Auditor of State's Report	3-4
Investigative Summary:	
Background Information	5-7
Detailed Findings	7-10
Recommended Control Procedures	11-12
Staff	13



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Auditor of State's Report

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

At the request of District officials and as a result of concerns proceeds from certain Future Farmers of America (FFA) fundraising events were not properly deposited, we conducted a special investigation of student fundraisers of the Maquoketa Community School District (District). We have applied certain tests and procedures to selected financial transactions of the District for the period July 1, 2011 through June 30, 2017. Based on discussions with District officials and personnel and a review of relevant information, we performed the following procedures.

- (1) Reviewed documentation compiled by District officials to obtain an understanding of concerns identified by District officials and subsequent actions.
- (2) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (3) Reviewed the Maquoketa Community School District Employee Guide and Expectations and other District Board policies to determine the procedures for handling student activity account fundraisers.
- (4) Obtained supporting documentation for FFA fruit sales and reconciled amounts of fruit purchased for resale to funds deposited for fiscal years 2012 through 2017 to determine if all fruit sale proceeds were deposited in the student activity account.
- (5) Judgmentally selected 5 additional student activity accounts to obtain an understanding of how fundraisers were operated and to reconcile one fundraiser for each account for fiscal year 2017. Obtained supporting documentation, including vendor invoices and collection records, to determine all fundraiser proceeds were deposited in the student activity account.
- (6) Interviewed District officials to obtain an understanding of expectations in regards to duties performed by Student Activity Advisors for fundraising activities.
- (7) Interviewed the FFA Advisor, Gary Bruns, to obtain an understanding of the FFA's procedures for fundraisers.

These procedures identified an estimate of \$20,138.45 of uncollected or undeposited collections from the FFA fundraiser. We were unable to determine if additional amounts were not properly deposited 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 financial statements of the Maquoketa 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 Jackson County Attorney's Office, and the Attorney General's Office.

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

A handwritten signature in black ink that reads "Mary Mosiman". The signature is written in a cursive, flowing style.

MARY MOSIMAN, CPA
Auditor of State

September 8, 2017

Report on Special Investigation of
Student Fundraisers of the
Maquoketa Community School District

Investigative Summary

Background Information

The Maquoketa Community School District (District) serves approximately 1,470 students in Jackson County. The District has approximately 130 teachers and 2 elementary schools, 1 middle school, and 1 high school in Maquoketa, Iowa. The District is governed by a 5 member Board which meets the third Monday of each month.

The District provides support to the sports, music, and arts programs available for student participation in the District. The District also maintains individual accounts within the District's accounting system for each student activity, such as Future Farmers of America (FFA), football, and cheerleading. Each student activity is overseen by an adult sponsor. The sponsors may be District faculty members or other adults hired by the District.

Gary Bruns began employment with the District as the Agriculture Education teacher in 2003. As the Agriculture Education teacher, Mr. Bruns was the advisor for the FFA program and was responsible for:

- teaching FFA curriculum,
- preparing and advising FFA members for contests,
- organizing and monitoring FFA fundraisers, and
- organizing and monitoring group trips.

The FFA group holds an annual fruit sale to raise monies to cover travel and rooming costs to attend FFA National Conventions and the Iowa State Fair. The fruit sale typically begins in late November, with students taking orders from community patrons and collecting applicable funds. In early December, the order is submitted to the fruit company, Minntex, in order to have fruit received and delivered prior to winter break. Students are to collect payment at the time orders are placed by individuals and submit collections to the FFA Advisor.

On March 17, 2017, the District received a phone call from a community patron stating, although they had received their fruit in December, their check had not been cashed. District officials went to Mr. Bruns' office and found checks unrelated to the fruit sale fundraiser which had not been remitted to the District office for deposit. These checks were brought to the Central Business Office and deposited on March 23, 2017. The District gave Mr. Bruns a week to turn in any additional checks to the Central Business Office. However, he did not submit anything related to the fruit sale fundraiser.

District officials performed a reconciliation of the fruit sale fundraiser and identified \$1,167.00 which appeared to be uncollected or missing. It could not be determined if funds were not collected from students, or collected from students but not deposited. Prior to the fundraiser, Mr. Bruns had been instructed to track all collections and maintain documentation. According to District officials, Mr. Bruns said he had tracked collections but disposed of the records after the sale.

Mr. Burns ordered additional products to account for spoilage. If not used, the additional products would be sold or donated. Mr. Burns subsequently provided an email to District officials which listed the descriptions of donations to the Food Bank or items given to friends of the FFA; however, sufficient documentation was not maintained for the District to determine the specific

items donated. In order for District officials to perform a reconciliation, a high and low estimated cost of donated items was calculated and the more conservative amount was used.

All proceeds and expenses associated with a District fundraising event are to be accounted for in the District's Student Activity Fund. Within this fund, there are sub-accounts for each student activity. Typically, there are 2 different accounts for each activity:

- The operating account is under the control of the Activities Director. The primary revenue source for this type of account is gate receipts and the expenditures are operational in nature, such as paying for officials. In addition, monies in the operating account are distributed to other activities which are not self-sufficient. As a result, the activity advisors do not review the activity in this account.
- The fundraising account is used for the deposit of fundraising proceeds and related expenditures. The advisors have control over how the funds are spent with approval from the Activities Director. In addition, the expenses from the fundraising account are included on the list of bills presented to the District's Board of Education for review and approval.

In accordance with District policy established in 1987, all fundraisers held by a school club/organization must be approved in advance by the building principal or activity director. That administrator may use his/her discretion with regards to approval. In unusual situations, the administrator may seek further advice of the superintendent and/or Board of Education. The District requires a written application to approve a fundraiser, which includes the following:

- name of fundraiser,
- sponsors' name,
- group/team fundraising for,
- start and end date of fundraiser,
- number of students involved,
- expected profit percentage or amount, and
- any other relevant information, description and purpose of the fundraiser.

However, the District does not have a policy regarding the record keeping required for fundraising events. Chapter 604.13 of the Maquoketa Community School District Board Policies states, "all monies collected shall be deposited in a district administered student activity account. All payments made from the student activity account shall have the approval of the administrator for the responsible account. Monies raised by student organizations must be expended upon the approval of the student organization, the faculty sponsor, and the administrator."

The 2016-2017 Maquoketa Community School District Staff Handbook states, "all money collected by employees for fees, fundraising events, clothing or equipment must be recorded, receipted and turned into the Building Secretary or Central Office on a daily basis. The record of collection must include the following:

- date of collection,
- name of individual making payment,
- method of payment (cash or check number), and
- item purchased or event for which the fee was collected."

On April 3, 2017, the District informed the Office of Auditor of State of concerns fundraiser receipts were not properly deposited or collected. On June 7, 2017, the District informed the

Auditor of State Mr. Bruns had submitted his resignation on June 6, 2017 to be effective June 30, 2017.

As a result of the concerns identified, the Office of Auditor of State reviewed the fruit sale fundraiser of the FFA program and other student fundraisers of the Maquoketa Community School District. We performed the procedures detailed in the Auditor of State's report for the period July 1, 2011 through June 30, 2017.

Detailed Findings

These procedures identified an estimate of \$20,138.45 of uncollected or undeposited receipts for the FFA fruit sale. We were unable to determine if additional collections were not properly deposited because adequate records were not available.

Student activity accounts selected to obtain an understanding of how fundraisers were operated and to reconcile one fundraiser for each account for fiscal year 2017 were football, cheerleading, speech and cross county, girl's tennis, and Business Partners of America. The fiscal year 2017 vendor invoice for the football fundraiser had not been received at the time of testing, therefore, the fiscal year 2016 fundraiser was tested.

UNCOLLECTED OR UNDEPOSITED RECEIPTS

FFA Fruit Sales - In order to determine if all proceeds from the annual FFA fruit sales were properly deposited, we obtained business office receipts with corresponding deposit slips and collection records, and vendor invoices from Minntex from District officials for the period July 1, 2011 through June 30, 2017. Additionally, Mr. Bruns provided the District with an order form used for the fiscal year 2017 fruit sales which included the prices of the various products sold and an estimated number of products donated/spoiled. We requested additional support from Mr. Bruns regarding fruit sales for fiscal years 2012 – 2016, but he was unable to provide additional support. Upon request, District IT staff was able to access Mr. Bruns' computer and obtain the resale price for fruit for all years originally requested. However, we were unable to obtain support for donated/spoiled goods in prior years.

Using invoices the District received from the vendor, Minntex, we were able to determine the quantity of each item purchased by the District for resale to community patrons. Using the order form for each applicable year along with the quantity of products purchased, we were able to determine the total amount to be collected based on sales. According to Mr. Bruns, additional product was ordered to make up for spoiled items or late orders. All unsold items would subsequently be donated. Mr. Bruns provided the District with the number of goods donated or spoiled for fiscal year 2017; however, he did not specify the quantities donated or spoiled by type of product. Because the cost of the products varied, District officials determined what the high and low ends of the cost would be. For example, red delicious, golden delicious, and braeburn apples were sold at \$12.00, whereas granny smith and honeycrisp apples were sold at \$13.00 and \$23.00, respectively. We determined approximately 2.89% of the total cost paid by the District for the fiscal year 2017 fruit sale was for excess items purchased for spoilage by the District. Since information on donated or spoiled goods was not provided for previous years, we determined 3% of expected collections was a conservative estimate for the amount of fruit donated or spoiled during those years.

As previously stated, additional products were ordered each year to account for possible spoilage or damaged goods, as well as to provide for last minute orders. When all sales were completed, any leftover unsold goods were donated to the local food bank or church for gift baskets. Also, it was noted on documentation provided to District officials by Mr. Bruns that goods were given to the 'Friends of the FFA.' When asked who that included, Mr. Bruns said it was an instructor who had picked up goods to give to local businesses as a way to thank them for their assistance with certain classes. The instructor was to provide a donation to the FFA student activity account, but

based on our review, no additional funds were deposited from another instructor. Also, Mr. Bruns never followed up with the instructor to ensure funds were deposited.

According to Chapter 672.1(2) of the *Code of Iowa*, a school can in good faith donate food to a charitable or nonprofit organization for ultimate free distribution to needy individuals. While we consider the donation of products to the food bank and church in compliance with the *Code of Iowa*, we do not consider the donation to the instructor a proper use of public funds.

Table 1 summarizes the calculated uncollected or undeposited receipts from fruit sales for fiscal year 2012 to fiscal year 2017.

Table 1

Fiscal year	Estimated sales to patrons[^]	Estimated spoilage ^{^^}	Expected deposit amount	Actual deposits	Difference
2012	\$ 19,483.00	500.00	18,983.00	15,658.00	3,325.00
2013	23,074.00	600.00	22,474.00	18,577.00	3,897.00
2014	38,453.00	1,100.00	37,353.00	30,361.50	6,991.50
2015	29,931.00	800.00	29,131.00	26,351.00	2,780.00
2016	27,197.00	800.00	26,397.00	23,312.25	3,084.75
2017	27,680.00	800.00	26,880.00	26,819.80	60.20
Total	\$ 165,818.00	4,600.00	161,218.00	141,079.55	20,138.45

[^] - Calculated based on number of products purchased for resale and price list recovered from the District computer assigned to Mr. Bruns.

^{^^} - Rounded to the nearest \$100. Note: Based on documentation available for fiscal year 2017, 2.89% of spoilage was determined and used for the FY17 calculation. Because documentation was not available for the remaining years, an estimated amount of 3% spoilage was used.

As previously stated, the District identified \$1,167.00 which appeared to be uncollected or missing when the fiscal year 2017 reconciliation was performed. We reviewed this reconciliation and determined the District used estimates from the advisor in their calculations. However, we used quantities obtained from the vendor and identified an estimate of \$60.20 of uncollected or undeposited receipts for fiscal year 2017, which is included in **Table 1**.

All items sold for the fruit sale fundraiser were sold for an even dollar amount. As illustrated by **Table 1**, the total amount deposited for some years was not for an even dollar amount. We were unable to determine if these deposits were a result of undeposited collections, excess donations, or a combination of these factors.

As previously stated, the District received a phone call from a community patron stating their check from the FFA fruit sale had not been cashed. This check was not found; however, the patron issued a new check to the District in May 2017 and the District deposited this check.

Because the \$20,138.45 related to the FFA fruit sale fundraiser was not collected or deposited, this amount is included in **Table 1**.

Football Clothing Sale – The primary fundraiser for the football student activity account is the annual football clothing sale. According to the football advisor, Kevin Bowman, football apparel, including hats, t-shirts, and sweatshirts, are sold from \$15.00 to \$45.00 per item.

Mr. Bowman is the only individual responsible for collecting payments from students, parents, or community patrons and depositing funds with the Central Business Office or building secretary. We obtained the vendor invoice, receipts, deposit slips, and corresponding collection records from the Central Business Office related to the fiscal year 2016 football clothing sale because the vendor invoice for the fiscal year 2017 football clothing sale had not been received by the District at the time of testing.

We estimated the total sales amount by comparing the resale price to the quantity of items purchased according to the vendor invoice. We then compared this amount to deposits recorded by the District in the football student activity account for the football clothing sale. We determined the difference was undeposited collections. We estimated total sales were \$16,806.00, actual deposits recorded by the District were \$13,080.00, resulting in \$3,726.00 in undeposited collections.

According to Mr. Bowman, t-shirts are included with the football camp registration fee. Camp t-shirts were included in the clothing order, however no proceeds will be collected for the t-shirts. In addition, the football team hosts a lift-a-thon fundraiser each year. As an incentive to collect more donations for the lift-a-thon, football players can receive free team apparel depending on how much money is raised. Mr. Bowman stated clothing given to the lift-a-thon participants was included in the clothing order. He stated 40 students participated in the lift-a-thon and each student received a t-shirt and shorts. Based on a resale price of \$15 for t-shirts and \$39 for shorts, we estimate \$2,160 of apparel was given to players as part of the lift-a-thon. Some players also received sweatshirts, however an estimate of the number of sweatshirts given to players was not available. Supporting documentation was not maintained to determine how many clothing items were given to players as part of the lift-a-thon. However, it seems reasonable the remaining undeposited collections consisted of clothing provided to participants.

Because the estimated undeposited collections can be explained by the clothing provided to participants, we determined not to list the \$3,726.00 as undeposited collections. Supporting documentation was not available to test additional fundraisers from prior years. As a result, only the fiscal year 2016 fundraiser was tested.

Cheerleading Camp and Shirts – The primary fundraiser for the cheerleading student activity account is the cheer camp held for young girls. Girls sign up to attend a cheer camp and later perform a routine at a football or basketball game. The cost of the camp is \$15.00 to attend 1 camp or \$20.00 to attend 2 camps. A t-shirt is also available to purchase for \$10.00.

The cheerleading advisor, April Edwards, is the only individual responsible for collecting payments for each participant and depositing funds with the Central Business Office or building secretary. We obtained the vendor invoice, receipts, deposit slips, and corresponding collection records from the Central Business Office for the purchase of camp t-shirts.

Because Ms. Edwards did not maintain registration forms from the cheer camp, we could not determine the number of camp registration fees to be collected. However, according to Ms. Edwards, every girl that participated in the camp ordered a t-shirt. The vendor invoice shows 69 t-shirts were ordered and paid for by the District so we determined at least 69 girls attended the cheer camp. Ms. Edwards also estimated 98%, or 68, of the girls attended 1 camp and 2%, or 1, girl attended both camps. We used this information from Ms. Edwards to estimate total camp registration fees that should have been collected. We compared this amount to deposits recorded by the District in the cheerleading student activity fund and determined \$70 was undeposited collections. Because the estimated undeposited collections resulted in a small variance, we determined not to list the \$70 as undeposited collections. Supporting documentation was not available to test additional fundraisers from prior years. As a result, only the fiscal year 2017 fundraiser was tested.

Speech and Cross Country – The primary fundraiser for the speech student activity account is the Zombie Run. This fundraiser is split between speech and cross country. Students dress in zombie costumes and run after participants during the race. The cost to participate in the Zombie Run is \$10.00 per person.

The speech advisor, Dee Krum, and the cross country coach, McKenzie Kelly, are the only individuals responsible for collecting payments from participants and depositing funds with the Central Business Office or building secretary.

The advisors for the run did not maintain the entry forms and did not have an estimate of the number of participants in the race. District records document \$640.00 was deposited for this fundraiser for fiscal year 2017 and \$311.17 in expenses was incurred for this event. Since entry forms were not maintained to determine the number of participants in the race, we could not calculate the expected amount of collections for this fundraiser. Supporting documentation was not available to test additional fundraisers from prior years. As a result, only the fiscal year 2017 fundraiser was tested.

Business Partners of America – The primary fundraiser for the Business Partners of America student activity account is the annual discount card sale. According to the advisor, Jennifer Buckwalter, cards are sold for \$20.00 and contain coupons to be used at various local businesses.

According to the Activities Director, discount cards are shipped from the vendor based on a quantity requested by the advisor. Any cards not sold are returned to the vendor and the vendor only bills the District for the number of cards sold. The Activities Director stated 200 discount cards were ordered and given to the advisor; however, documentation was not maintained to verify the number of discount cards ordered. Based on review of the vendor invoice at the end of the fundraiser for fiscal year 2017, the District was billed for 44 discount cards.

The advisor is the only individual responsible for collecting payments from students, parents, or community patrons and depositing funds with the Central Business Office or building secretary. Using the resale price of \$20.00 per card for the 44 cards the District paid for, \$880.00 was expected to be collected. District records document \$880.00 was deposited for this fundraiser. As a result, no amount has been listed as undeposited collections.

Girl's Tennis – The primary fundraiser for the tennis student activity account is the annual tennis clothing sale. Tennis apparel, including t-shirts, sweatshirts, sweatpants and shorts, are sold from \$8.00 to \$24.00 per item.

The girl's tennis advisor, Andrea Raker, is the only individual responsible for collecting payments from students, parents, or community patrons and depositing funds with the Central Business Office or building secretary for the girl's tennis clothing sale. We obtained the vendor invoice, receipts, deposit slips, and corresponding collection records from the Central Business Office, as well as the clothing order form from Ms. Raker.

Based on review of the supporting documentation for the girl's tennis clothing sale, we determined \$1,144.00 was expected to be collected for this fundraiser in fiscal year 2017 and \$1,144.00 was deposited per review of District records. As a result, no amount has been listed as undeposited collections.

OTHER ADMINISTRATIVE ISSUES

In accordance with the 2016-2017 Maquoketa Community School District Staff Handbook, fundraiser collection records must include the date of collection, name of individual making payment, method of payment, and item purchased or event for which the fee was collected. We identified 36 instances where the receipt was for cash payments, but did not identify the individual making the payment. As a result, collection records do not follow District policy.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Maquoketa Community School District to perform 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 Maquoketa Community School District's internal controls over the Student Activity Fund.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The advisor for each student activity account reviewed has control over collecting and depositing receipts with building secretaries.

Recommendation – The duties listed above should be segregated between available personnel. Collections should be counted and signed off by 2 individuals prior to depositing receipts with building secretaries and documentation of this count should be maintained by advisors or District personnel.

- B. Reconciliation of Fundraisers – Fundraisers are held by various student activity groups throughout the year and must be approved by the Activities Director. Advisors are required to fill out a form which includes when the fundraiser will occur, how many students will be involved and estimated profit. In addition, the Activities Director is responsible for overseeing all fundraisers, which are part of the Student Activity Fund, and expenditures from this fund. The Activities Director does not reconcile fundraisers upon completion of actual receipts, disbursements, and profits to determine if profits are reasonable and supported by sufficient documentation.

Recommendation – The District should implement procedures to ensure the Activities Director is monitoring the receipts, disbursements, and profits of fundraisers by performing a reconciliation of completed fundraisers to ensure all fundraiser activity is accounted for.

- C. Collection Records – In accordance with the Maquoketa CSD Staff Handbook, all money collected by employees for fees, fundraising events, clothing or equipment must be recorded, receipted and turned into the Building Secretary or Central Business Office on a daily basis. The record of collections must include the following: date of collection, name of the individual making the payment, method of the payment (cash or check number), and the item purchased or the event for which the fee was collected. Collection records did not always include the individual making the payment when the payment involved cash. Cash was listed as the total amount of cash deposited. Although the Maquoketa CSD Staff Handbook requires detailed record of collections, the procedures do not ensure all collections are subsequently deposited by requiring a comparison of the collection records to the deposit.

Recommendation – The District should review all policies related to record of collections outlined in the Maquoketa Community School District Handbook, as well as the Maquoketa Community School District Board Policies, to determine procedures are adequate to ensure all collections are subsequently deposited.

- D. Donation of goods – The FFA donated products to local food banks and to another instructor. The goods given to another instructor were then given to local businesses. While goods donated to local food banks are in compliance with *Code of Iowa* Chapter 672.1(2), the goods given to the instructor are not considered proper use of public funds.

Recommendation – Prior to the fruit sale, the District should determine what can be done with excess product or work with the vendor to determine an appropriate amount to be ordered to allow for spoilage. The amount of excess product ordered to allow for spoilage should be included in the request for approval of the fundraiser. The District should also track donations and spoilage. In addition, products should only be donated to charitable or nonprofit organizations in accordance with Chapter 672.1(2) of the *Code of Iowa*.

- E. Supporting documentation – Supporting documentation, such as order forms or registration forms, was not maintained for the fundraisers done by FFA, football, cheerleading, speech/cross country, and Business Professionals of America. As a result, we are unable to determine if all receipts were properly collected and deposited.

Recommendation – The District should ensure sufficient supporting documentation is maintained for all fundraisers.

Report on Special Investigation of
Student Fundraisers of the
Maquoketa Community School District

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Jennifer L. Wall, CPA, Manager
Sarah J. Swisher, Staff Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State