

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SPECIAL INVESTIGATION REPORT
OF

GREENFIELD-CENTRAL COMMUNITY
SCHOOL CORPORATION
HANCOCK COUNTY, INDIANA

January 1, 2010 to December 31, 2018



FILED
10/18/2019

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STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GREENFIELD-CENTRAL COMMUNITY
SCHOOL CORPORATION, HANCOCK COUNTY, INDIANA

This is a special investigation report for Greenfield-Central Community School Corporation (School Corporation), for the period January 1, 2010 to December 31, 2018, and is in addition to any other report for the School Corporation as required under Indiana Code 5-11-1. All reports pertaining to the School Corporation may be found at www.in.gov/sboa/.

We performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts and were limited to records associated with the compensation and benefits paid to three administrators. The Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Results and Comments, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

August 27, 2019

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION
RESULTS AND COMMENTS

BACKGROUND

Anthony Zurwell (Zurwell), was the former Business Manager for the School Corporation. School Corporation officials became aware that there were some irregularities with three of the administrators' contract amounts being paid.

The Indiana State Board of Accounts was notified by the School Corporation officials in accordance with Indiana Code 5-11-1-27. The Indiana State Board of Accounts examined the records and reviewed the contracts of the individuals in question. The following describes noncompliance with statutes or the *Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations*.

CONTRACT OVERPAYMENTS

Anthony Zurwell (Zurwell)

Zurwell, as Business Manager and an Administrator, signed a Business Manager's Contract of Employment agreement each year. Administrators at the School Corporation receive a base contract and have other items paid to them in addition to the base contract. One in particular is an amount for health insurance. Per the Administrative Contract and Fringe Benefits, Administrators receive an amount added to their bi-weekly pay equal to "all but \$4,000 of the highest annual premium rate" as additional compensation. This was added to the administrators' pay bi-weekly and called an "insurance credit." Zurwell had separate contracts which stated that "As additional basic salary the Business Manager shall . . . receive an amount equal to the annual cost of the family health insurance plan minus \$4,000 . . ." This additional compensation was to be used "to purchase medical insurance offered by the Corporation." The contracts for Zurwell also had a provision which stated that "The Business Manager shall be entitled to receive the benefit established by the Board for all administrative/certificated employees of the Board. To the extent that benefits for other certificated employees duplicate a benefit provided pursuant to this Contract, the benefit provided by this Contract shall be the benefit provided to the Business Manager."

Beginning in November 2010, Zurwell made calculations for compensation, which not only added the cost of the family health insurance plan minus the \$4,000, but also included the amount given to other administrators bi-weekly as an insurance credit. This, in effect, added insurance amounts as additional compensation twice. Below is a schedule showing the additional amount overpaid to Zurwell:

School Year/Contract Year	Salary Amount Per Contract	Amount Actually Paid	Amount Overpaid
2010	\$ 118,975.54	\$ 119,310.57	\$ 335.03
2011	118,177.54	124,454.82	6,277.28
2012	129,004.88	137,040.80	8,035.92
2013	135,462.04	146,563.36	11,101.32
2014	138,749.23	151,047.07	12,297.84
2015	149,037.63	164,405.55	15,367.92
2016	153,835.62	174,499.74	20,664.12
2017	154,378.08	176,236.32	21,858.24
2018	158,129.18	178,799.24	20,670.06
Totals	\$ 1,255,749.74	\$ 1,372,357.47	\$ 116,607.73

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION
RESULTS AND COMMENTS
(Continued)

Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

We requested Zurwell to reimburse Greenfield-Central Community School Corporation \$116,607.73 for contract overpayments. (See Summary of Charges, page 14)

Ann Vail (Vail)

Administrators at the School Corporation receive a base contract and have other items paid to them in addition to the base contract. One in particular is an amount for health insurance. Per the Administrative Contract and Fringe Benefits, Administrators receive an amount added to their bi-weekly pay equal to "all but \$4,000 of the highest annual premium rate" as additional compensation. This was added to the administrators' pay bi-weekly and called an "insurance credit." Vail held the position of Associate Superintendent. Vail had separate contracts which stated that "As additional basic salary, the Associate Superintendent shall receive an amount equal to the annual cost of the family health insurance plan minus \$4,000 . . ." This additional compensation was to be used "to purchase medical insurance offered by the Corporation". The contracts for Vail also had a provision which stated that "The Associate Superintendent shall be entitled to receive the benefit established by the Board for all administrative/certificated employees of the Board. To the extent that benefits for other certificated employees duplicate a benefit provided pursuant to this Contract, the benefit provided by this Contract shall be the benefit provided to the Assistant Superintendent."

Beginning in November 2010, Zurwell made calculations for compensation, which not only added the cost of the family health insurance plan minus the \$4,000, but also included the amount given to other administrators bi-weekly as an insurance credit. This, in effect, added insurance amounts as additional compensation twice. Below is a schedule showing the additional amount overpaid to Vail:

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION
RESULTS AND COMMENTS
(Continued)

School Year/Contract Year	Salary Amount Per Contract	Amount Actually Paid	Amount Overpaid
2010	\$ 124,500.13	\$ 124,835.16	\$ 335.03
2011	123,616.48	129,893.76	6,277.28
2012	140,110.66	148,146.58	8,035.92
2013	135,777.67	146,878.99	11,101.32
2014	139,271.30	151,569.14	12,297.84
2015	144,559.63	159,927.55	15,367.92
2016	149,357.62	170,021.74	20,664.12
2017	149,900.12	171,758.36	21,858.24
2018	140,203.21	160,873.27	20,670.06
Totals	<u>\$ 1,247,296.82</u>	<u>\$ 1,363,904.55</u>	<u>\$ 116,607.73</u>

Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

We requested Vail to reimburse Greenfield-Central Community School Corporation \$116,607.73 for contract overpayments. (See Summary of Charges, page 14)

Dr. Christina Hilton (Hilton)

Administrators at the School Corporation receive a base contract and have other items paid to them in addition to the base contract. One in particular is an amount for health insurance. Per the Administrative Contract and Fringe Benefits, Administrators receive an amount added to their bi-weekly pay equal to "all but \$4,000 of the highest annual premium rate" as additional compensation. This was added to the administrators' pay bi-weekly and called an "insurance credit." Hilton held the position of Human Resources

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION
RESULTS AND COMMENTS
(Continued)

Director/Assistant Principal (HRD/AP). Hilton had separate contracts which stated that "As additional basic salary the HRD/AP shall receive an amount equal to the annual cost of the family health insurance plan minus \$4,000 . . ." This additional compensation was to be used "to purchase medical insurance offered by the Corporation." The contracts for Hilton also had a provision which stated that "The HRD/AP shall be entitled to receive the benefit established by the Board for all administrative/certificated employees of the Board. To the extent that benefits for other certificated employees duplicate a benefit provided pursuant to this Contract, the benefit provided by this Contract shall be the benefit provided to the HRD/AP."

Beginning in November 2010, Zurwell made calculations for compensation, which not only added the cost of the family health insurance plan minus the \$4,000, but also included the amount given to other administrators bi-weekly as an insurance credit. This, in effect, added insurance amounts as additional compensation twice. Below is a schedule showing the additional amount overpaid to Hilton:

School Year/Contract Year	Salary Amount Per Contract	Amount Actually Paid	Amount Overpaid
2010	\$ 91,633.75	\$ 91,968.78	\$ 335.03
2011	91,260.48	97,537.76	6,277.28
2012	104,926.63	112,962.55	8,035.92
2013	111,072.16	122,173.48	11,101.32
2014	124,233.13	136,530.97	12,297.84
2015	131,223.76	146,591.68	15,367.92
2016	136,021.62	156,685.74	20,664.12
2017	136,563.99	158,422.23	21,858.24
2018	129,164.16	149,834.22	20,670.06
Totals	<u>\$ 1,056,099.68</u>	<u>\$ 1,172,707.41</u>	<u>\$ 116,607.73</u>

Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION
RESULTS AND COMMENTS
(Continued)

We requested Hilton to reimburse Greenfield-Central Community School Corporation \$116,607.73 for contract overpayments. (See Summary of Charges, page 14)

INSURANCE PREMIUMS UNDER-WITHHELD

Anthony Zurwell (Zurwell)

Zurwell's contracts stated that with the addition of the "amount equal to the annual cost of the family health insurance plan minus \$4,000" Zurwell is to "purchase medical insurance offered by the Corporation." The total insurance cost should have been deducted from Zurwell's salary to purchase the insurance plan he chose, which was the Consumer Driven Health Plan 1 (CDHP 1). The following is a schedule of the costs of the plans by year and how much was deducted from Zurwell's salary, leaving an amount under-withheld:

School Year/Contract Year	Amount to be Withheld	Amount Actually Withheld	Amount Under-withheld
2010	\$ 19,381.00	\$ 18,443.86	\$ 937.14
2011	11,915.00	7,077.01	4,837.99
2012	13,617.00	411.32	13,205.68
2013	14,632.00	644.28	13,987.72
2014	15,385.00	1,902.16	13,482.84
2015	15,784.00	1,503.84	14,280.16
2016	17,087.00	3,025.36	14,061.64
2017	19,023.00	4,000.00	15,023.00
2018	16,263.00	11,048.12	5,214.88
Totals	<u>\$ 143,087.00</u>	<u>\$ 48,055.95</u>	<u>\$ 95,031.05</u>

Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION
RESULTS AND COMMENTS
(Continued)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

We requested Zurwell to reimburse Greenfield-Central Community School Corporation \$95,031.05 for insurance premiums under-withheld. (See Summary of Charges, page 14)

Ann Vail (Vail)

Vail's contracts stated that with the addition of the "amount equal to the annual cost of the family health insurance plan minus \$4,000" Vail is to "purchase medical insurance offered by the Corporation." The total insurance cost should have been deducted from Vail's salary to purchase the insurance plan chosen, which was the Consumer Driven Health Plan 1 (CDHP 1). The following is a schedule of the costs of the plans by year and how much was deducted from Vail's salary, leaving an amount under-withheld:

School Year/Contract Year	Amount to be Withheld	Amount Actually Withheld	Amount Under-withheld
2010	\$ 19,339.00	\$ 18,443.86	\$ 895.14
2011	11,655.00	6,774.83	4,880.17
2012	13,617.00	411.32	13,205.68
2013	14,632.00	644.28	13,987.72
2014	14,475.00	992.16	13,482.84
2015	15,784.00	1,503.84	14,280.16
2016	17,087.00	2,115.36	14,971.64
2017	19,023.00	4,000.00	15,023.00
2018	16,263.00	3,500.16	12,762.84
Totals	<u>\$ 141,875.00</u>	<u>\$ 38,385.81</u>	<u>\$ 103,489.19</u>

Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION
RESULTS AND COMMENTS
(Continued)

We requested Vail to reimburse Greenfield-Central Community School Corporation \$103,489.19 for insurance premiums under-withheld. (See Summary of Charges, page 14)

Dr. Christina Hilton (Hilton)

Hilton's contracts stated that with the addition of the "amount equal to the annual cost of the family health insurance plan minus \$4,000" Hilton is to "purchase medical insurance offered by the Corporation." The total insurance cost should have been deducted from Hilton's salary to purchase the insurance plan chosen, which was the Consumer Driven Health Plan 1 (CDHP 1). The following is a schedule of the costs of the plans by year and how much was deducted from Hilton's salary, leaving an amount under-withheld:

School Year/Contract Year	Amount to be Withheld	Amount Actually Withheld	Amount Under-withheld
2010	\$ 19,339.00	\$ 18,443.86	\$ 895.14
2011	11,655.00	6,774.83	4,880.17
2012	13,617.00	411.32	13,205.68
2013	14,632.00	644.28	13,987.72
2014	14,475.00	992.16	13,482.84
2015	15,784.00	1,503.84	14,280.16
2016	17,087.00	2,115.36	14,971.64
2017	19,023.00	4,000.00	15,023.00
2018	16,263.00	3,500.16	12,762.84
Totals	<u>\$ 141,875.00</u>	<u>\$ 38,385.81</u>	<u>\$ 103,489.19</u>

Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

We requested Hilton to reimburse Greenfield-Central Community School Corporation \$103,489.19 for insurance premiums under-withheld. (See Summary of Charges, page 14)

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION
RESULTS AND COMMENTS
(Continued)

SPECIAL INVESTIGATION COSTS

The State of Indiana incurred additional costs in the investigation of compensation and benefits paid to the three administrators.

Audit costs incurred because of poor records, nonexistent records, or any other inadequate book-keeping practices, or because of theft or a shortage may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

We requested Zurwell, Vail, and Hilton, jointly and severally, to reimburse the State of Indiana \$33,765.06 for special investigation costs. (See Summary of Charges, page 14)

INTERNAL CONTROL DEFICIENCIES

We noted several deficiencies in the internal control system concerning the handling of Administrators' compensation and the determination of the salary paid. These deficiencies include, but are not limited to no effective oversight or review of the compensation calculated to be paid to Zurwell, Vail, and Hilton as calculated by Zurwell. Zurwell, as part of his duties, would compile and submit to the School Corporation Treasurer the salaries of the individuals who worked for the School Corporation, based upon the contracts for those individuals and the withholdings to be withheld. There was no documentation indicating that anyone had reviewed the calculations to ensure that the correct amounts were being paid and withheld.

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards* for Indiana Political Subdivisions. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner, whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

INVESTIGATION BY LAW ENFORCEMENT AGENCY

An investigation into the compensation and benefits paid to Zurwell, Vail, and Hilton has also been conducted by the Indiana State Police.

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION
RESULTS AND COMMENTS
(Continued)

CRIME INSURANCE COVERAGE

The following is information regarding crime insurance obtained by the School Corporation:

<u>Term</u>	<u>Amount</u>
7-10-10 to 7-10-11	\$ 10,000
7-10-11 to 7-10-12	10,000
7-10-12 to 7-10-13	10,000
7-10-13 to 7-10-14	10,000
7-10-14 to 7-10-15	10,000
7-10-15 to 7-10-16	10,000
7-10-16 to 7-10-17	10,000
7-10-17 to 7-10-18	10,000
7-10-18 to 7-10-19	10,000

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on August 27, 2019, with Dr. Harold Olin, Superintendent of Schools; Ruthann Fisher, Treasurer; Nathaniel Day, Business Manager; Kathy Dowling, Vice President of the School Board; John Rihm, Secretary of the School Board; and Daniel Brown, President of the School Board.

The contents of this report were discussed on September 12, 2019, with Ann Vail, former Associate Superintendent; David Hensel, counsel for Ms. Vail; and David Deal, counsel for Christina Hilton, former Human Resources Director/Assistant Principal.



GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION

September 9, 2019

Dr. Harold Olin,
Superintendent

Dr. Lori Katz,
Secondary Director

Mrs. Megan Thompson
Elementary Director

Mr. Scott Kern
Human Resources Director

Mr. James Bever,
Student Services Director

Mr. Nathaniel Day,
Business Manager

The Greenfield-Central Community School Corporation would like to include the following response to the State Board of Accounts report regarding the material loss detailed in this report:

- As soon as the superintendent recognized that there appeared to be an overpayment of contract to the three district level administrators listed in this report, actions were immediately taken. The five school board members and the board's attorney were notified. The three district level administrators were then provided with an opportunity to explain the payroll abnormalities that were laid out before them. When no reasonable explanation for the overpayment was provided, each of the three administrators was placed on administrative leave to create a neutral environment for further investigation. An independent audit was conducted by an experienced school business official to review the superintendent's findings. The superintendent's concerns were validated by the auditor. At that time, the State Board of Accounts office was contacted with the details that had been collected up to that point in time. The superintendent, board, and select corporation staff members then worked closely with the investigators to furnish requested information for the State Board of Accounts and State Police investigations.
- The Greenfield-Central board of school trustees is grateful for the quick reply from the State Board of Accounts office. Likewise, the board would like to thank the Indiana State Police investigators for their thorough approach to the investigation.
- The board of school trustees appreciates the support they have received from the State Board of Accounts throughout this process. Any further assistance the SBOA can provide the corporation in the pursuit of repayment of the misappropriated funds would be appreciated.
- All district level administrator contracts have been simplified to ensure that the language is easy to interpret by anyone who reads them. Salary and wages are clearly stated, benefits are tied directly to the corporation's costs, and there is no compensation tied to benefit selection.
- The corporation has instituted a series of internal controls to ensure that no single person can manipulate contract compensation.

Harold Olin, Superintendent

Learning for All • All For Learning

110 West North Street • Greenfield, IN 46140 • 317-462-4434 • 317-467-4227 fax

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION
SUMMARY OF CHARGES
(Due to Malfeasance, Misfeasance, or Nonfeasance)

	Charges	Credits	Balance Due
Anthony Zurwell, former Business Manager:			
Contract Overpayments, pages 3 to 4	\$ 116,607.73	\$ -	\$ 116,607.73
Insurance Premiums Under-Withheld, pages 7 to 8	95,031.05	-	95,031.05
	<u>211,638.78</u>	<u>-</u>	<u>211,638.78</u>
Totals - Anthony Zurwell			
Ann Vail, former Associate Superintendent of Schools:			
Contract Overpayments, pages 4 to 5	116,607.73	-	116,607.73
Insurance Premiums Under-Withheld, pages 8 to 9	103,489.19	-	103,489.19
	<u>220,096.92</u>	<u>-</u>	<u>220,096.92</u>
Totals - Ann Vail			
Dr. Christina Hilton, former Human Resources Director/Assistant Principal:			
Contract Overpayments, pages 5 to 7	116,607.73	-	116,607.73
Insurance Premiums Under-Withheld, page 9	103,489.19	-	103,489.19
	<u>220,096.92</u>	<u>-</u>	<u>220,096.92</u>
Totals - Dr. Christina Hilton			
Total Charges	<u>651,832.62</u>	<u>-</u>	<u>651,832.62</u>
Anthony Zurwell, former Business Manager; Ann Vail, former Associate Superintendent of Schools; and Dr. Christina Hilton, former Human Resources Director/Assistant Principal, Jointly and Severally:			
Special Investigations Costs, page 10	33,765.06	-	33,765.06
	<u>33,765.06</u>	<u>-</u>	<u>33,765.06</u>
Totals	<u>\$ 685,597.68</u>	<u>\$ -</u>	<u>\$ 685,597.68</u>

This report was forwarded to the Office of the Indiana Attorney General and the local prosecuting attorney.

AFFIDAVIT

STATE OF INDIANA)

Marion)
COUNTY)

We, William F. Vinson, and David Bixler, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of Greenfield-Central Community School Corporation, Hancock County, Indiana, for the period from January 1, 2010 to December 31, 2018, is true and correct to the best of our knowledge and belief.

Wm. F. Vinson

David Bixler
Field Examiners

Subscribed and sworn to before me this 7 day of October, 2019

Karen M. Williams
Notary Public

My Commission Expires:

August 8, 2025

County of Residence:

Marion

