Notification Required by
Act No. 2006-196
School Fiscal Accountability Act

Date: 3/12/13 Control Number

School Board: HALEYVILLE CITY BOARD OF EDUCATION
Chief School Financial Officer: Gaynell Berry
E-mail: gaynellb@havc.k12.al.us
Phone: 205 486-9231 X24

FINANCIAL TRANSACTION

Notification is provided because the financial transaction described below is deemed:

- [X] A. ***Non-routine***
- [X] B. ***Unusual***
- [X] C. ***Without legal authorization***
- [X] D. ***Not in compliance with fiscal management policies of the board***

DESCRIPTION OF FINANCIAL TRANSACTION:

Responsible individual(s): SUSAN RIGGS

Date(s) of transaction: FEBRUAY 2012 AND JUNE 2012

Description of financial transaction:

See attached document.

- [X] **Additional Information Attached**
- ☐ **Recommended Corrective Action Attached**
- ☐ **Response From Responsible Individual(s) Attached**

This notification is required by Act No. 2006-196. A copy of this notification is provided to each board member and the local superintendent of education. This notification shall be recorded in the minutes of the board by the president of the local board of education.

Gaynell Berry CSFO — 3/12/13

Signature of Chief School Financial Officer — **Date**

The School Fiscal Accountability Act (Act No. 2006-196 copy included) has been added to Title 16 Of the Code of Alabama 1975 as Chapter 13A. A significant duty of the chief school financial officer is: "Personally notify in writing, each board member and the local superintendent of education of any financial transaction which the chief school financial officer deems to be non-routine, unusual, without legal authorization or not in compliance with the fiscal management policies of the board. The notification shall be recorded in the minutes of the board by the president of the local board of education."

All local school bookkeeping must comply with the rules and regulations of the State Department of Education. The State Department of Education provides guidance on board policies and accounting procedures to assure this compliance (these are in place in our school system). My audit of the Elementary School books turned up the following:

1. Duplicate travel expense reports were submitted for the same trip. One of these expense reports was paid at the local school and one was paid at the Central Office.

2. Employee contracted with brother-in-law to paint at the Elementary School. The brother-in-law in turn paid the employee's husband to work for him.