



A REPORT
TO THE
ARIZONA LEGISLATURE

Special Investigative Unit

Special Investigation

Page Unified School District No. 8

Theft and Misuse of Public Monies

DECEMBER • 2008



Debra K. Davenport
Auditor General

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DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

December 17, 2008

Members of the Arizona Legislature

Governing Board
Page Unified School District No. 8

The Honorable Terry Goddard
Attorney General

The Honorable Tom Horne
State Superintendent of Public Instruction

The Office of the Auditor General has conducted a special investigation of the Page Unified School District No. 8 for the period October 2002 through June 2005. The investigation determined the amount of public monies misused, if any, and whether there were any conflict-of-interest violations during that period.

The investigation consisted primarily of inquiries and examination of selected financial records and other documentation. Therefore, the investigation was substantially less in scope than an audit conducted in accordance with generally accepted auditing standards. Accordingly, the Office does not express an opinion on the adequacy of the financial records or the internal controls of Page Unified School District No. 8. The Office also does not ensure that all matters involving the District's internal controls, which might be material weaknesses under standards established by the American Institute of Certified Public Accountants or other conditions that may require correction or improvement, have been disclosed.

The accompanying Investigative Report describes the Office's findings and recommendations as a result of this special investigation.

After this report is distributed to the members of the Arizona State Legislature, the Attorney General, and the State Superintendent of Public Instruction, it becomes public record.

Debbie Davenport
Auditor General

Enclosure

SUMMARY

In September 2005, the Office of the Auditor General reviewed a fiscal year 2004 Page Unified School District (District) audit report from a public accounting firm alleging financial misconduct by the former District Superintendent, Greg Conway. After requesting and receiving relevant documentation from the District in January 2006, our Office commenced an investigation into those alleged financial improprieties. During our investigation, we determined that Mr. Conway embezzled and misused public money, failed to abide by conflict-of-interest laws, and manipulated public documents in order to conceal his crimes. As a result, we submitted our report to the Attorney General's Office, and they have taken criminal action against Mr. Conway (see the Conclusion on page 17 of this report).

Our investigation revealed that from October 2002 through June 2005, the former Superintendent misappropriated a total of \$172,501. Specifically, Mr. Conway embezzled \$17,216 for his personal use, violated conflict-of-interest laws regarding payments totaling \$87,520 for his wife's employment, and directed unauthorized payments to district staff members totaling \$67,765. Finally, Mr. Conway attempted to conceal his misconduct and embezzlement schemes by manipulating records within the Governing Board (Board) meeting files.

Mr. Conway embezzled and misused public money by abusing his authority as Superintendent and circumventing internal controls governing the disbursement of district money. Specifically, he directed subordinates to make improper payments, provided false documentation, and withheld relevant information from Governing Board members. While no control system can be expected to totally prevent dishonest actions such as Mr. Conway's, there are actions the Board could have taken and can take now to help deter future instances of misconduct such as those that Mr. Conway perpetrated.

Investigation Highlights

Former Page Unified School District Superintendent Greg Conway:

- ◆ Embezzled \$17,216 for his personal use.
- ◆ Violated conflict-of-interest laws regarding \$87,520 of his wife's compensation.
- ◆ Directed unauthorized payments to staff members totaling \$67,765.

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INTRODUCTION & BACKGROUND

Page Unified School District No. 8 is located in Page, Arizona, within the Coconino County boundaries. The District is composed of two elementary schools, one middle school, and one high school. The District is financially accountable to taxpayers for the nearly \$36 million it received in fiscal year 2007 to educate more than 3,000 enrolled students. The District has five publicly elected Governing Board members who are responsible for establishing all district policies and are the final authority over all school district business.

Mr. Conway's history with the District

On January 6, 2000, Mr. Conway applied for the open Page Unified School District Superintendent position. In his application, Mr. Conway falsely certified that he had ". . . never been involuntarily released from any position, nor have I been asked to resign for any reason." In fact, Mr. Conway had signed a separation agreement with a Colorado school district just 2 weeks prior in which he agreed to resign as Superintendent and return money to the district. He reimbursed that Colorado school district \$9,300 for using district monies to purchase personal construction items and paid an additional \$36,000 for the District's cost to investigate this matter. Unaware of these events, the Page Unified School District Governing Board hired Mr. Conway for the Superintendent position on March 9, 2000.

As the Superintendent, Mr. Conway acted as the chief executive officer of the school district and reported directly to the District's Governing Board. Mr. Conway was responsible for areas relating to students, personnel, governing board operations, instructional programs, and noninstructional operations. Additionally, as a public official, Mr. Conway had a responsibility to prudently manage district assets on behalf of the community he served.

After receiving allegations relating to potential financial misconduct by Mr. Conway, the District's Governing Board hired an independent investigator at a total cost of \$15,369. Although the investigator's report has not been made public, shortly after its submission, on December 29, 2004, Mr. Conway agreed to the District's separation agreement and mutual release, thereby tendering his immediate resignation. Pursuant to this agreement, the District paid Mr. Conway \$54,977 for earned wages, accrued vacation, sick leave, and personal business leave, and 3 months of severance pay.

FINDING 1

Former Superintendent embezzled and misused public monies

From June 2003 to June 2004, Mr. Conway, while employed as the Page Unified School District Superintendent, embezzled at least \$17,216 and misused \$67,765 from the District by improperly giving himself and other district employees additional compensation (see Exhibit 1). Over this 1-year period, Mr. Conway violated state laws related to theft, fraudulent schemes, and misuse of public monies by abusing his authority as Superintendent and demanding that business office staff make payments to himself and to other staff members. Mr. Conway also falsely represented to business office staff that the Governing Board had authorized additional compensation for certain employees related to their performance or administrative activities.

Exhibit 1: Embezzlement and Misuse Schemes
June 2003 to June 2004

Date	Extra compensation improperly given by Greg Conway	Greg Conway	Other District Staff	Total
June 2003	Unauthorized performance pay	\$ 8,845	\$60,964	\$69,809
June 2004	Unauthorized administrative pay	<u>8,371</u>	<u>6,801</u>	<u>15,172</u>
	Total	<u>\$17,216</u>	<u>\$67,765</u>	<u>\$84,981</u>

Source: Auditor General staff analysis of district records.

Unauthorized performance pay

According to the *Uniform System of Financial Records* and state law, school district governing boards assume financial responsibility for the district, which includes authorizing expenditures, employing personnel, establishing staff salaries, and maintaining and verifying staff payroll records. In May 2001, the Board approved a plan to award its teachers bonus pay for excellent performance, and a month later, the Board implemented a similar plan for its administrators. Although the Board stipulated that administrative personnel who received a positive job evaluation and obtained particular school-level goals were eligible for up to \$4,000 in bonuses that first year, they failed to provide specific direction on how and when staff should be

evaluated, how these awards should be documented, and whether the employee's individual awarded amounts should be brought before the Board for final approval.

The Board did stipulate that it expected to participate in the general renewal and approval process for all future years' performance plans by reviewing the administrative committee's annual recommendations; however, Mr. Conway bypassed the Board's authority and unilaterally created his own plan for the 2002-2003 school year. This arbitrary schedule of amounts and individuals far exceeded the parameters of the previous year's performance pay bonuses and did not include any evaluative criteria for determining eligibility. In fact, Mr. Conway's new schedule added six positions that had not been included on the original 2001-2002 school year schedule and allowed more than half of the awards to exceed the \$4,000 limit approved in 2001 (see Exhibit 2).

**Exhibit 2: Unauthorized Performance Payments
June 30, 2003**

Employee	Amount
Greg Conway, Superintendent	\$ 8,845
Assistant Superintendent	6,800
High School Principal	5,625
Middle School Principal	4,950
Elementary School Principal #1	4,900
Elementary School Principal #2	4,900
Special Program Director	4,900
Business Manager	4,275
High School Assistant Principal #1	3,900
High School Assistant Principal #2	3,900
Middle School Assistant Principal	3,900
Assistant Business Manager	3,900
Research Director	3,250
Professional Development Director	2,882
Vocational Education Director	<u>2,882</u>
Total Unauthorized Performance Payments	<u>\$69,809</u>

Source: Auditor General staff analysis of district records.

Falsely purporting his schedule to be board approved, Mr. Conway inappropriately directed staff to issue 14 payments to employees totaling \$60,964, and one payment to himself in the amount of \$8,845 (see Exhibit 2). Although Governing Board members were unaware of this payment plan, Mr. Conway specifically told business office staff that the plan had received board approval as he misleadingly presented a false handwritten schedule stating, "Approved, Greg Conway 6-23-03." Business office staff relied on Mr. Conway's false representations and processed the payments without first verifying through Governing Board minutes that Mr. Conway's plan had in fact received board approval. Further, Mr. Conway failed to provide documentation that supported the purpose of the bonuses or supported that the people receiving the bonuses, including himself, met any performance goals. In fact, his bonus amount was the largest individual payment and more than double the amount of his authorized bonus from the prior year.

Mr. Conway had no authority to unilaterally create his own bonuses or make changes to his or any other employees' employment contracts. Any changes to employment contracts must be discussed, voted on, and approved by the Governing Board; however, they were not. Because of Mr. Conway's fraudulent actions, the District paid \$69,809 in employee performance pay bonuses that had not been approved or budgeted for. Mr. Conway admitted to Auditor General staff that he was acquainted with open meeting laws, but that his failure to obtain board approval for the administrative pay was an error.

Unauthorized administrative pay

In June 2004, Mr. Conway directed staff to issue payments to him and to four district employees totaling \$15,172, falsely representing to business office staff that the individual payments were authorized through an Intergovernmental Agreement (IGA) with the Coconino County School Superintendent's Office. However, the existing IGA called for payment only to the District, not individual employees, for administrative work associated with a county-funded accommodation school located in the City of Page.

From 1999 to 2003, the District maintained an alternative school to accommodate students with behavioral problems. During 2003, the Coconino County School Superintendent's Office took over operation of this alternative school, changing the name to the Coconino County Regional Accommodation School District (CCRASD) and expanding enrollment to include county students in and outside of the District. In January 2004, the District's Board approved the arrangement and entered into an IGA with Coconino County. As part of the IGA, the District agreed to provide administrative services to CCRASD for on-site monitoring, registration and scheduling, and managing student behavioral problems. In exchange, CCRASD agreed "to appropriate and pay to PUSD [Page Unified School District] the sum of \$20,000 [per year] for administrative services rendered by PUSD under this agreement."

Four months after the IGA was approved, Mr. Conway inappropriately created a handwritten invoice on district letterhead, requesting payment from the County for five employees, including himself. Mr. Conway submitted this invoice to the County, but they refused to pay any individual citing that their agreement required payment to the District. In June 2004, after the District's business manager received the County's payment, Mr. Conway abused his authority and directed staff to pay the IGA monies to him and to four employees, as illustrated in Exhibit 3 below. In order to facilitate the processing of these unauthorized payments, Mr. Conway provided the business office staff with a written statement falsely asserting that the individual payments were authorized by the IGA and the Governing Board. Business office staff relied on Mr. Conway's false representations and processed the payments as directed.

In June 2004, Mr. Conway improperly issued extra compensation to:

- himself totaling \$8,371, and to
- four district employees totaling \$6,801.

Exhibit 3: Unauthorized Administrative Payments June 30, 2004

Employee	Amount
Greg Conway, Superintendent	\$8,371
Assistant Superintendent	6,103
Food Services Director	436
Technology Director	175
High School Principal	<u>87</u>
Total Unauthorized Administrative Payments	<u>\$15,172</u>

Source: Auditor General staff analysis of district records.

Mr. Conway and the four district staff members were not entitled to receive extra payment for this work as it was already within the scope of their duties and responsibilities as district employees. In fact, prior to the CCRASD's creation, Mr. Conway and the others had helped provide the same administrative services without any extra compensation.

Mr. Conway knew that he had not presented either the performance or the administrative pay to, or received approval by, the Board at a public meeting. However, he still directed that the unauthorized administrative and performance payments be made to himself and to select employees. Mr. Conway admitted to Auditor General staff that instigating the issuance of performance pay was inappropriate and a misuse of public money. Therefore, Mr. Conway failed in his responsibility to the public he served by abusing his official position for his own personal gain.

FINDING 2

Former Superintendent engaged in conflicts of interest

From October 2002 to June 2005, Mr. Conway repeatedly violated conflict-of-interest laws by improperly participating in and authorizing payments to himself and to his wife totaling more than \$104,000 (see Exhibit 4). Pursuant to a scheme to deceive the District's Governing Board and secretly employ his wife, Mr. Conway failed to disclose his interest to the District's Governing Board and improperly arranged three payments totaling \$87,520 for his wife's salary and related expenses. He also wrongly participated in approving two payments to himself totaling \$17,216 that were described in Finding I. In each instance, Mr. Conway had a substantial interest in the decision to issue these payments, as he stood to financially benefit.

To help ensure that public officials do not improperly use their position for their own benefit, Arizona law requires that public officials make known their substantial interest in any decision as well as refrain from participating in that decision, both of which Mr. Conway failed to do.

Exhibit 4: Conflict-of-Interest Payments June 2003 to June 2005

Date	Amount
Payment for Ms. Conway's employment	
June 2003	\$ 29,764
June 2004	48,340
June 2005	<u>9,416</u>
Total, Ms. Conway	\$ 87,520
Finding I, Mr. Conway's performance pay	
June 2003	\$ 8,845
June 2004	<u>8,371</u>
Total, Mr. Conway	\$ 17,216
Total Conflict of Interest	<u>\$104,736</u>

Source: Auditor General staff analysis of district and CAVIAT records.

Unauthorized payments for Ms. Conway's employment

From October 2002 to June 2005, Mr. Conway violated conflict-of-interest laws by participating in all aspects of his wife's employment, including covertly working to create a position for his wife at a neighboring school district, funding that position solely with Page Unified School District monies totaling \$87,520, obtaining Governing Board approvals without full disclosure, and personally benefitting from monies that were deposited into his and his wife's joint bank accounts.

Mr. Conway admitted to participating in a conflict of interest.

Mr. Conway first attempted to obtain employment for his wife as the Page Unified School District Personnel Director when the District was seeking to fill the position in July 2002. Specifically, he used his position to influence and intimidate two district employees who were serving on the four-person committee responsible for conducting the selection process. Mr. Conway admitted to Auditor General staff that he had inappropriately questioned the two committee members, contacting them at their respective homes, because he was upset that his wife was not immediately selected for the position. Both of these individuals stated that the Superintendent intimidated them into recommending his wife for the Personnel Director position. Although the committee and Mr. Conway ultimately recommended that the District hire his wife, the Governing Board declined to hire Ms. Conway because of conflict-of-interest concerns.

Mr. Conway created a position for his wife at another school district and funded her salary solely with district monies.

After failing to obtain employment for his wife at the District, Mr. Conway worked to create a position for her at a nearby school district, the Coconino Association for Vocation Industry and Technology (CAVIAT). Mr. Conway asked the Superintendent of CAVIAT to create a position within CAVIAT to manage two Page Unified School District legislative programs, the No Child Left Behind Act of 2001 and the state-enacted Arizona Learns Program, and to consider his wife for that position. Even though the position would be under the umbrella of CAVIAT, Mr. Conway intended for the position to serve the needs of the District, not CAVIAT. Moreover, the position was completely unrelated to CAVIAT's educational mission, but CAVIAT agreed to the arrangement as Mr. Conway assured CAVIAT that the position would be entirely funded and reimbursed with district monies.

At a District Governing Board meeting on October 1, 2002, Mr. Conway asked for permission to direct district monies to CAVIAT to manage and support district programs; however, Mr. Conway failed to provide specific details about this arrangement, including the methods to achieve the purpose, duration, costs, manner of financing, or a formal agreement outlining both the District's and CAVIAT's obligations. Further, Mr. Conway specifically did not disclose that it would be necessary to hire an individual and that the money would be used to pay for that person's salary and expenses. The Board approved his request without comments or questions.

CAVIAT advertised the position on October 30, 2002, indicating the deadline for applications was November 1, 2002, thereby restricting the response time to only 2 days. Ms. Conway was the only applicant and was hired on November 7, 2002.

Mr. Conway admitted to Auditor General staff that he was aware the District's Governing Board first declined to hire his wife because of conflict-of-interest concerns and that he did not inform the Board that his wife would be receiving the district money sent to CAVIAT. Mr. Conway also acknowledged in an e-mail that he arranged employment through CAVIAT because it would be "palatable to certain

individuals.” In fact, Mr. Conway withheld and concealed material facts from the Board by failing to inform them of his wife’s employment, the services she was to provide, the time frame for these services, and her proposed salary.

After Ms. Conway was hired, Mr. Conway continued to participate in this fraudulent arrangement. Unbeknownst to the Board, Mr. Conway directed district staff to reimburse CAVIAT for his wife’s salary and related expenses in June 2003 for \$29,764 and in June 2004 for \$48,340. However, citing the lack of a contract with CAVIAT, the business manager expressed concerns regarding the expenditures’ propriety and refused to process the June 2004 payment without further documentation. Mr. Conway then circumvented district disbursement procedures, completing the purchase request and order forms himself and ordering another employee to process and issue the \$48,340 payment.

After the business manager refused to process the June 2004 payment, Mr. Conway circumvented procedures and issued the payment to his wife.

In September 2004, after receiving complaints alleging financial misconduct, the District’s Board launched an investigation into Mr. Conway’s misconduct. Two months later, Ms. Conway submitted her resignation to CAVIAT. As of August 2008, the CAVIAT position had been terminated, and the duties it previously performed are being performed by district employees.

District officials initially refused to reimburse CAVIAT for Ms. Conway’s fiscal year 2005 salary and related expenses, citing the lack of a contract. However, in June 2005, the District settled with CAVIAT and agreed to pay \$9,416, half the sum of Ms. Conway’s reported salary and related expenses.

Unauthorized payments for Mr. Conway

As discussed in Finding 1, Mr. Conway unlawfully used his position with the District to personally issue two payments to himself, thereby obtaining more than \$17,000 in illegal performance pay and bonuses. By participating in transactions in which he had a substantial interest and failing to disclose that interest to the District’s Governing Board, Mr. Conway violated conflict-of-interest laws.

FINDING 3

Former Superintendent altered public documents

In September 2004, after the District hired an independent investigator, Mr. Conway attempted to conceal his misconduct and embezzlement schemes by altering records within the Governing Board meeting files. For the files associated with ten separate Governing Board meetings between February 2002 and July 2004, Mr. Conway added misleading documentation that falsely represented that the records were reviewed and discussed by board members at a public meeting. The extraneous documents were noticeable because the additions were out of order and loose within the board file, irrelevant to the meeting and agenda, or on specialty paper that was not used for board documents. By manipulating the contents of these files, Mr. Conway attempted to make it appear as though he had made full disclosure to the Governing Board and thereby obtained their approval for his activities. Mr. Conway admitted to the Governing Board that he had inappropriately added information and memoranda to the Governing Board meeting files.

Mr. Conway added documents to board meeting files in order to make it appear as though he informed the Board about payments made to himself, his wife, and to other district employees.

FINDING 4

District officials should take action to help prevent similar occurrences

Public officials with oversight authority have a responsibility to manage the administration of money and property entrusted to them. Likewise, public officials should ensure that sufficient internal controls are designed and implemented to protect those assets. Nevertheless, a system of internal controls will not succeed when those in a position to oversee those operations are in fact perpetrating unlawful behavior and concealing their misconduct, such as Mr. Conway did in overriding and circumventing the District's internal controls. However, there are actions the Governing Board could have taken and can take now that could help deter future misconduct such as Mr. Conway's.

First, the District's Governing Board can improve its monitoring of directives it gives to district staff. For example, in December 2002, the Board directed Mr. Conway to revise the 2001-02 performance plan, to develop a preliminary model of the plan, and to present this proposal for its review and approval. Although this revised plan for the 2002-03 school year should have been presented to the Board, it was not, and the Board failed to independently look into the matter or to probe Mr. Conway for answers. The Board should also require district staff to provide more thorough analysis and greater detail regarding programs brought to the Board for approval. For example, the administrative performance evaluation procedures approved by the Board in 2001 were not clear. The procedures did not state how and when staff should be evaluated, how these awards should be documented, and whether the employee's individual awarded amounts should be brought before the Board for final approval. In fact, for the ten administrators who received performance pay in the first year, each and every administrator received the maximum allotted amount of \$4,000, with no supporting documentation to justify the award.

Second, the District's Governing Board should take greater care when approving contracts and intergovernmental agreements to ensure that each agreement

The Board failed to independently look into the performance pay issues or to probe Mr. Conway for answers.

specifically details the purpose, methods to achieve the purpose, duration, manner of financing, justification for expenditures or receipts, and any other necessary matters as outlined in the *Uniform System of Financial Records*. Because the Board approved Mr. Conway's vague request to direct monies to CAVIAT, to a certain extent it facilitated Mr. Conway's deception. Additionally, the District should ensure that copies of all agreements are provided in a timely manner to the appropriate district office staff.

The Board needs to create an environment in which employees feel confident in reporting misconduct.

Finally, the Board needs to create an environment in which employees feel confident in reporting misconduct without the fear of retribution. This may include creating a strong whistle-blower system, as well as reinforcing the Board's support for, and insistence on adherence to, strong control procedures. Because of Mr. Conway's position, he successfully instructed business office staff to process unauthorized payments to himself, his wife, and other district employees. Even though some of these employees viewed Mr. Conway's actions as improper, they feared retribution for reporting his misconduct.

Recommendations

To help ensure the proper use of public monies, the District should ensure that the following actions are taken:

1. The District's Governing Board should institute policies and procedures that effectively oversee management and address the risk of management override. For example, the Board should strengthen its understanding of the business and control climates, brainstorm potential fraud risks within the District, cultivate a strong whistle-blower system, and consistently maintain an appropriate level of independence and skepticism. In doing so, the Board increases the likelihood of preventing, deterring, and detecting fraudulent activity.
2. The District must ensure expenditures are processed based on proper documentation. Such documentation includes, but is not limited to, properly approved purchase requisitions, purchase orders, vendor invoices, intergovernmental agreements, and board-approved contracts and meeting minutes.
3. The District's Governing Board should require the District Superintendent to develop for board approval written administrative performance evaluation procedures and make them available to all administrative employees. These procedures should be updated annually and clearly indicate the requirements and payment levels for earning performance pay.
4. The District's Governing Board should take greater care when approving contracts and intergovernmental agreements to ensure that each agreement specifically details the purpose, methods to achieve the purpose, duration, manner of financing, justification for expenditures or receipts, and any other necessary matters as outlined in the *Uniform System of Financial Records*. Additionally, the District should ensure that copies of agreements are provided in a timely manner to the appropriate district office staff.
5. The District's Governing Board should establish periodic monitoring procedures to ensure that all policies and procedures prescribed by the *Uniform System of Financial Records* are being followed.

Conclusion

On December 17, 2008, Mr. Conway pled guilty to a total of two felony counts related to theft and attempted misuse of public monies. As part of the accepted plea agreement with the Attorney General's Office, Mr. Conway agreed to pay \$84,981 in restitution to the Page Unified School District.