



A REPORT  
TO THE  
ARIZONA LEGISLATURE

Special Investigative Unit

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Special Investigation

# Yuma Union High School District No. 70

Misuse of Public Monies

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February • 2012



**Debra K. Davenport**  
Auditor General

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**STATE OF ARIZONA**  
OFFICE OF THE  
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February 16, 2012

Members of the Arizona Legislature

Governing Board  
Yuma Union High School District No. 70

The Honorable Tom Horne  
Attorney General

The Honorable John Huppenthal  
State Superintendent of Public Instruction

The Office of the Auditor General has conducted a special investigation of the Yuma Union High School District No. 70 for the period of January 2002 through September 2007. The investigation was performed to determine the amount of public monies misused, if any, during that period and the extent to which those monies were misused.

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 Yuma Union High School District No. 70. 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

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In September 2007, the Yuma Union High School District (District) requested that the Office of the Auditor General investigate allegations of financial misconduct by Mr. Mark Rau, former Yuma High School (YHS) marketing teacher and Distributive Education Clubs of America (DECA) student club sponsor. As a result of our investigation, we determined that Mr. Rau misused public monies and falsified public records. The Arizona Attorney General's Office has taken criminal action against Mr. Rau, resulting in his indictment on felony charges (see Conclusion on page 17 of this report).

Our investigation revealed that from January 2002 through September 2007, Mr. Rau may have violated state laws related to misuse of public money and forgery while misusing at least \$86,276 of public monies. These monies were earned by and/or intended for the benefit of YHS and students involved in the DECA program. However, Mr. Rau used some of these monies for his own benefit, including paying for his personal debt and expenses.

Mr. Rau diverted into his personal bank and credit union accounts money received from sales at the YHS student store, deposits for DECA trips, royalty checks, and extracurricular tax credit donations intended for the YHS DECA program. Mr. Rau used this money for his personal debt and expenses and also for circumventing district purchasing policies. In addition, Mr. Rau falsified public documents when he prepared or authorized at least 25 instances of false information related to his mismanagement of the YHS DECA student club and student store.

Lastly, district officials failed to safeguard and control district money. Specifically, they did not adequately monitor YHS student store activity or ensure the associated receipts were properly accounted for and deposited and expenditures were properly controlled. As a result of the District's lack of oversight, the complete amount of public money misused or stolen cannot be determined.

## **Investigation Highlights**

Former Yuma High School Teacher  
Mark Rau:

- Misused \$86,276 of public monies by depositing it into his personal bank and credit union accounts.
- Falsified at least 25 public documents.



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# INTRODUCTION & BACKGROUND

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Yuma Union High School District No. 70 (District) is located in the southwestern corner of Arizona, encompassing the cities of Yuma, Somerton, and San Luis with a total of six high schools. The District is accountable to taxpayers for the \$91.8 million it received in fiscal year 2010 to educate approximately 11,000 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. Rau's employment with District

Mr. Mark Rau began his employment with the District in August 1996 as a business teacher at Yuma High School (YHS). Beginning with the 1997-98 school year and continuing until September 2007, Mr. Rau was the YHS Distributive Education Clubs of America (DECA) student club sponsor. Accordingly, Mr. Rau was responsible for safeguarding fundraising proceeds, depositing the money timely using a properly completed cash collection form, preparing requisitions and purchase order forms prior to purchases, and maintaining records of deposits, withdrawals, and cash balances, which were to be reconciled to the bookstore and district office records on a monthly basis.

As the DECA student club sponsor, Mr. Rau was responsible for the YHS "Cell Block" student store, which sold food and water as well as merchandise promoting the school "Criminals" mascot. This moniker was memorialized by a drawing of a man's head, termed the "Crimhead" and in June 1993, YHS trademarked this caricature with the Arizona Secretary of State. Although Mr. Rau's company, Rutom Distributing, later registered with the Arizona Secretary of State various trade names associated with the Criminals mascot, neither Mr. Rau, nor his company, had any authority to use YHS' trademark.

### Mr. Rau agreed to:

- Safeguard fundraising proceeds
- Deposit money timely
- Properly complete cash collection forms
- Prepare requisitions and purchase order forms prior to any purchase
- Maintain records of deposits, withdrawals, and cash balances
- Ensure records are reconciled monthly to the bookstore and district office records



In September 2007, the YHS principal placed Mr. Rau on administrative reassignment after questioning him about discrepancies with the Cell Block deposits. Mr. Rau answered that the deposits were “not factual accountings.” An employment hearing was held in March 2008 at which Mr. Rau declined to testify. After reviewing the hearing officer’s report, the Governing Board terminated Mr. Rau’s employment on April 14, 2008.

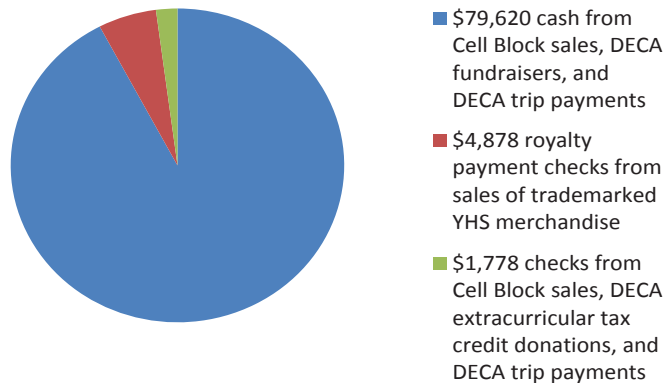
# FINDING 1

## Former teacher misused public monies

From January 2002 to September 2007, Mr. Rau, former Yuma High School (YHS) teacher, misused at least \$86,276 of public monies by improperly depositing it into his personal credit union and bank accounts. This money belonged to the Yuma Union High School District (District) and YHS students, and it should have been deposited in the appropriate district accounts. According to Arizona Revised Statutes §35-301, "Duties and liabilities of custodian of public monies," it is a felony to appropriate public monies for personal use or for use by others, or without legal authority to deposit public monies in a bank. Mr. Rau further misused \$38,372 of this money by circumventing district purchasing policies and directly paying Distributive Education Clubs of America (DECA) student club and Cell Block student store vendors.

Mr. Rau took money that was earned by and/or for the benefit of YHS students and commingled it with his own personal monies held at banks and a credit union. Specifically, as shown in Chart 1, the money came from several sources, including apparent receipts from Cell Block sales, DECA fundraising activities, DECA program extracurricular tax credit donations, deposits for DECA trips, and royalty payments from sales of merchandise bearing YHS' trademarked Crimhead.

Chart 1: Sources of \$86,276 YHS Money Unlawfully Used by Mr. Rau January 2002 to September 2007



Source: Auditor General staff analysis of district, bank, credit union, and Rutom Distributing records, and parent, teacher, and student statements.

## DECA Program Monies

From January 2002 through September 2007, Mr. Rau took at least \$79,620 cash and \$1,778 checks from the DECA program and deposited it in his own personal accounts at a local credit union and at two banks.

### *Cash Deposited in Personal Accounts*

During this nearly 7-year time frame, Mr. Rau made at least 153 deposits in his personal accounts with cash that belonged to the DECA program and should have been deposited in district accounts. This cash, totaling \$79,620, was earned by students who managed sales at the Cell Block student store, conducted fundraisers for the YHS DECA student club, and made deposits for DECA trips.

In interviews with Auditor General staff, Mr. Rau initially denied he put Cell Block cash in his personal accounts. However, when later presented with copies of specific deposit records, he admitted that he made deposits in his accounts with DECA student club and Cell Block money. Mr. Rau further acknowledged that he should not have put cash that belonged to the Cell Block student store in his personal accounts.

After his initial denial, Mr. Rau admitted he put DECA and Cell Block money in his personal accounts.

Many of these cash deposits were made when his account balance was insufficient to cover his personal expenditures, as illustrated by the following examples:

- After school on September 27, 2004, when his checking account balance was \$22.81, Mr. Rau deposited public monies totaling \$725 in cash. This deposit allowed his credit card payment of \$700 to clear the next day.
- After school on September 6, 2005, when his credit card payment and a credit union insufficient funds fee had brought his checking account balance to a negative \$97.76, Mr. Rau deposited public monies totaling \$760 in cash. This brought his account balance out of the negative and allowed his \$630 rent check to clear the next day.
- After school on February 5, 2007, when his checking account balance was negative \$274.81 because of a cash withdrawal at a casino and credit union fee for insufficient funds, Mr. Rau deposited public monies totaling \$300 in cash, thus bringing his balance out of the negative. The next day, Mr. Rau deposited more public monies totaling \$700 in cash that allowed his \$630 rent check to clear later that same day.

In contrast, Mr. Rau made very few cash deposits to his accounts after September 2007, when he was placed on administrative reassignment and his access to the YHS campus was restricted. In fact, no cash deposits were made in his accounts for the 5 months between December 2007 and April 2008, whereas historically he averaged approximately \$7,500 in cash deposits for those 5-month time periods in previous years.

*Checks Diverted*

As shown in Table 1, from March 2005 through March 2007, Mr. Rau improperly cashed or deposited in one of his personal accounts at least ten checks totaling \$1,778 that were meant for YHS. These checks were payments made by teachers, parents, and students for their Cell Block purchases, DECA program extracurricular tax credit contributions, and DECA trip deposits and should have been deposited in district accounts.

**Table 1: Checks for YHS Unlawfully Cashed or Deposited by Mr. Rau  
March 2005 to March 2007**

Check Date	Intended Purpose	Amount
03/12/05	DECA tax credit	200.00
05/24/05	DECA trip	150.00
05/19/05	DECA trip	400.00
02/08/06	DECA trip	180.00
04/26/06	DECA trip	150.00
04/27/06	DECA trip	50.00
11/06/06	Cell Block	25.00
01/12/07	DECA tax credit	200.00
01/19/07	DECA trip	322.50
03/23/07	DECA trip	100.00
<b>Total</b>		<b>\$1,777.50</b>

Source: Auditor General staff analysis of credit union records and parent, teacher, and student statements.

For all of the checks listed in Table 1, the memo section either described the intention as related to a YHS purpose, and/or the individual payer confirmed to Auditor General staff that the intent was for YHS and not for Mr. Rau's personal use.

The three checks from 2005 totaling \$750 were improperly spent on Cell Block vendors (see page 8, Mr. Rau circumvented district policies). Mr. Rau used the remaining checks totaling \$1,027.50 by cashing the check, withdrawing cash at a casino, and paying for his personal debt and expenses such as restaurant meals and health supplements.

## Royalty Payments

From July 2003 through July 2007, Mr. Rau improperly cashed or deposited in his own accounts at least 21 checks totaling \$4,878 for royalties from sales of YHS-trademarked Crimheads caricature merchandise. These checks should have been deposited in district accounts.

Mr. Rau improperly used the YHS trademark and negotiated sales agreements for his personal benefit, receiving \$4,878 in unauthorized royalty payments.

Specifically, without authority, Mr. Rau improperly entered into written agreements with two out-of-state companies allowing them to use the YHS trademark on their merchandise. In return, Mr. Rau's company, Rutom Distributing, and after the company dissolved, Mr. Rau himself, received payments representing a percentage of the out-of-state companies' sales, as shown in Table 2, page 7.

Table 2: Royalty Checks Unlawfully Cashied or Deposited by Mr. Rau  
July 2003 to July 2007

Check Date	Issuing Company	Payee	Amount
07/08/03	Cap distributor—Oklahoma	Rutom	821.38
07/21/03	Clothing distributor—California	Rutom	466.90
09/25/03	Clothing distributor—California	Rutom	207.98
01/29/04	Clothing distributor—California	Rutom	232.20
02/19/04	Clothing distributor—California	Rutom	41.06
03/15/04	Cap distributor—Oklahoma	Rutom	968.38
06/07/04	Cap distributor—Oklahoma	Rutom	116.64
07/22/04	Cap distributor—Oklahoma	Rutom	66.24
08/19/04	Clothing distributor—California	Rutom	118.12
10/14/04	Clothing distributor—California	Rutom	55.80
11/04/04	Clothing distributor—California	Rutom	113.40
02/07/05	Clothing distributor—California	Rutom	148.18
03/31/06	Clothing distributor—California	Mr. Rau	74.09
11/13/06	Clothing distributor—California	Mr. Rau	415.96
12/11/06	Clothing distributor—California	Mr. Rau	118.77
01/11/07	Clothing distributor—California	Mr. Rau	118.77
02/16/07	Clothing distributor—California	Mr. Rau	148.93
03/15/07	Clothing distributor—California	Mr. Rau	148.05
05/15/07	Clothing distributor—California	Mr. Rau	122.69
06/12/07	Clothing distributor—California	Mr. Rau	236.58
07/13/07	Clothing distributor—California	Mr. Rau	138.24
<b>Total</b>			<b>\$4,878.36</b>

Source: Auditor General staff analysis of district, bank, and credit union records.

As described in the Introduction & Background section of this report (see page 1), Mr. Rau does not own the trademark for the YHS Crimhead caricature and therefore had no right to grant its use to others or to personally benefit from such arrangements. Moreover, although Mr. Rau reportedly told students that the DECA student club was receiving this money, he deposited only one check in a district account—\$224.94 in September 2006 from a California clothing distributor.

In an interview with Auditor General staff, Mr. Rau acknowledged that the money should have gone to YHS. In fact, district officials warned Mr. Rau in January 2005 that he had no authority to personally use the YHS Crimhead. Nonetheless, Mr. Rau claimed these checks as his own income from 2003 to 2007, and used the money for withdrawing cash and paying for his personal debt and expenses.

## Mr. Rau circumvented district policies

From at least March 2002 through August 2007, Mr. Rau circumvented district purchasing policies by paying DECA and Cell Block vendors a total of \$38,372 with district money he deposited in his personal account. There is no documentation of what merchandise was purchased or where it was delivered, except for one California clothing vendor who provided invoices for \$4,670 of the payments. However, this vendor was overpaid \$10,769 (see Finding 2, Table 5, "Vendor #2" on page 12). To help ensure the propriety and control of purchases with public monies, district policies require all requested purchases to be independently approved and processed through district accounting procedures. Consequently, Mr. Rau's avoidance of these procedures by inappropriately using his own personal accounts may have resulted in improper purchases and inflated costs borne by the District.

# FINDING 2

## Former teacher falsified public records

From at least September 2004 through September 2007, Mr. Rau was responsible for 25 instances of presenting to Yuma Union High School District (District) officials various documents that contained false information. Specifically, as shown in Table 3, he submitted, or caused to be submitted, false cash collection reports, false invoices, and false price quotations with a total value of \$148,496. These improper actions allowed Mr. Rau to personally benefit from the lack of control over public monies and caused two vendors to be overpaid by the total amount of \$12,443. Additionally, because of Mr. Rau's actions, the District may not have received the best value for the monies it expended.

Table 3: Forged Documents  
September 2004 to September 2007

Time Frame	Description	Amount
August 2006 — September 2007	12 false cash collection reports	\$21,545.70
September 2004 — July 2007	5 false invoices	45,900.00
September 2004 — July 2007	8 false price quotations	81,050.00
	<b>Total</b>	<b>\$148,495.70</b>

Source: Auditor General staff analysis of district, Yuma, and California clothing vendors' records, and Mr. Rau's and vendors' statements.

## False cash collection reports

From at least August 2006 through September 2007, Mr. Rau was responsible for the submission of 12 false cash collection reports totaling \$21,545.70 used for depositing the receipts of Cell Block student store sales with the YHS bookstore. However, these reports omitted money from Cell Block sales that should have been deposited and did not accurately describe the items sold. In



his classroom file cabinet, Mr. Rau improperly held in reserve district and student money from Cell Block sales and the Distributive Education Clubs of America (DECA) student club fundraisers, terming this the “file cabinet money.” He then used this money to make deposits in his personal accounts and to pay Cell Block vendors with cash. Mr. Rau directed students to prepare cash collection reports for a portion of the “file cabinet monies” by estimating the “big sellers.” As a result of Mr. Rau’s instructions, the actual items sold were not listed and the total amount of monies received was not deposited with the District.

Preparing accurate and complete cash collection reports should have been easily accomplished because the students were already making daily tallies of sales. Every day, the students counted the Cell Block sales for food, water, and merchandise; recorded these amounts on three separate pieces of paper; and brought the papers and the money to Mr. Rau’s classroom file cabinet. However, under the guidance of Mr. Rau, these papers were discarded and therefore not available for preparing the cash collection reports.

Mr. Rau deposited DECA and Cell Block cash at his credit union once or twice a week instead of depositing it with the District.

This loose system of recording, storing, spending, and depositing cash allowed Mr. Rau to have uncontrolled access to public money for his own purposes without any accountability or oversight. Accordingly, district officials had no knowledge of Mr. Rau’s actions; however, at least one student was aware Mr. Rau was taking “file cabinet money” to his credit union once or twice a week. This student believed that “file cabinet money” was used for stocking the Cell Block store and that the purpose of Mr. Rau’s weekly trips to his credit union was to change out bill denominations so that Cell Block vendors would not be paid with single dollar bills. Likewise, the lack of records and frequency of paying Cell Block vendors with “file cabinet money” allowed Mr. Rau to generalize and obscure events when students questioned him about their beliefs that money was missing from the deposits with the District. Mr. Rau would reportedly remind them that he had taken “file cabinet money” out for their lunches, water purchases, or something else for the store, thus discounting their concerns.

## False invoices

As shown in Table 4, page 11, from September 2004 through July 2007, Mr. Rau submitted at least five false vendor invoices totaling \$45,900 to the district business office.

Table 4: False Invoices  
September 2004 to July 2007

Date	Vendor	False Description	Amount
09/17/04	Vendor #1	244 sweatpants and sweatshirts, 800 T-shirts	\$7,000.00
09/20/04	Vendor #2	1,250 T-shirts	5,000.00
07/12/05	Vendor #2	1,000 T-shirts, 500 sweatshirts, 50 visors	9,900.00
08/08/06	Vendor #2	1,400 T-shirts, 500 sweatshirts	12,000.00
07/12/07	Vendor #2	1,000 T-shirts, 700 sweatshirts	12,000.00
<b>Total</b>			<b>\$45,900.00</b>

Source: Auditor General staff analysis of district, Yuma, and California clothing vendors' records, and Mr. Rau's and vendors' statements.

At the request of Mr. Rau, vendor #2 prepared these false invoices<sup>1</sup> and Mr. Rau authorized them to be paid even though no items had been received by the school. Instead, the District's payments of the false invoices functioned as a deposit for items that Mr. Rau would order later. This process allowed Mr. Rau to bypass the district restriction of limiting Cell Block purchases to \$12,000 per year. He used an uncontrolled arrangement of ordering items, deducting invoice amounts from the prepaid deposit, and paying additional monies from other sources, such as the "file cabinet monies" and DECA donations. Mr. Rau was thereby able to stock the Cell Block store with additional merchandise to increase sales, perpetuating his loose system of storing, spending, and depositing cash without any oversight from district officials.

Moreover, as a result of these poor business practices, at least two vendors were overpaid a total of \$12,443. As shown in Table 5, page 12, the District received a refund payment from one vendor after Mr. Rau was placed on administrative leave, resulting in a net overpayment of \$8,887 to these two vendors.

<sup>1</sup> Vendor #1 acknowledged he prepared the false invoice, but could not recall why.

Table 5: Vendor Overpayments  
Fiscal Years 2005 to 2008

Fiscal Year	Vendor	Amount Paid*	Actual Invoice Amounts	Amount Overpaid
2005	#1	\$7,000.00	\$5,325.12	\$1,674.88
2006	#2	22,506.00	20,018.00	2,488.00
2007	#2	27,138.00	21,813.50	5,324.50
2008	#2	12,000.00	9,044.00	2,956.00
Total overpayment				12,443.38
Less vendor #2 refund payment to District				(3,556.00)
<b>Net overpayment</b>				<b>\$8,887.38</b>

\* Amount paid includes all payments to the vendor such as cash, Mr. Rau's personal checks, money paid by a local business as a DECA donation, and money the District paid directly.

Source: Auditor General staff analysis of district, Yuma, and California clothing vendors' records, and Mr. Rau's and vendors' statements.

## False Price Quotations

From September 2004 through July 2007, Mr. Rau submitted at least eight false price quotations to the district business office in order to award Cell Block business to Mr. Rau's favored vendors described above, who provided false invoices. The *Uniform System of Financial Records for Arizona School Districts* and district policy required a minimum of three oral price quotations for purchases costing at least \$5,000 but less than \$15,000 and three written price quotations for purchases costing at least \$15,000 but less than the sealed bid threshold, which was not higher than \$33,689 during this time frame.

By falsifying documents, Mr. Rau was able to divert district purchases to his favored vendors.

In an interview with Auditor General staff, Mr. Rau admitted the price quotations were not accurate, stating they were "ballpark figures" and that one quoted vendor was "already by that time defunct." In fact, Mr. Rau further stated that even today he would "still make it so that (vendor #2) would have gotten, you know, all the work."

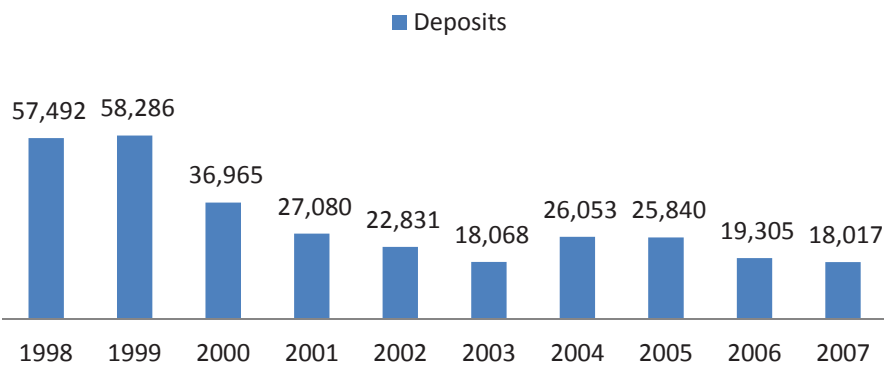
# FINDING 3

## District officials failed to safeguard and control district money

Yuma Union High School District (District) officials did not adequately monitor Cell Block student store activity or ensure the associated receipts were properly recorded and deposited and expenditures were appropriately controlled.

Specifically, district officials did not investigate or otherwise inquire when deposits in the district account for Cell Block sales decreased dramatically. As illustrated in Chart 2, deposits decreased 69 percent from Mr. Rau's first year overseeing the Cell Block to his last full school year, 2007.

Chart 2: YHS Cell Block District Deposits by Fiscal Year  
July 1997 to June 2007



Source: Auditor General staff analysis of district records.

Mr. Rau stated that for the first 2 years—1998 and 1999—when deposits were their highest, he had a parent volunteer who “actually ran the store for me.” When this volunteer was no longer involved with the Cell Block and district deposits decreased, no one from the high school or the district business office examined Cell Block business practices.

In fact, poor controls over cash receipts were allowed to continue for several years without any oversight. In particular, cash was placed in a file cabinet rather than secured in a safe; all records of sales activity were destroyed; and no reconciliation of deposits with the District to sales was prepared. As a result of the District's poor controls and recordkeeping for the Cell Block student store, the total amount of public monies embezzled and misused cannot be determined.

Moreover, district officials approved purchasing documents that were aberrant and atypical from prior years. For instance, in fiscal years 2000 through 2002, district officials approved itemized purchasing documents for the Cell Block that listed 50 different items from 9 vendors. However, in fiscal years 2006 through 2008, district officials approved unsuitable purchasing documents that listed only 4 different items from just 2 vendors. For example, although the Cell Block sold food and water every day, district officials did not make any inquiries as to why no food or water purchases were requested for 2 years. Rather, officials erroneously accepted without question that the Cell Block's entire budget was expended on 2,400 T-shirts and 1,200 sweatshirts. District officials have a responsibility to review and evaluate the propriety of expenditures of public monies before authorizing their approval.

Finally, district officials did not request or review any student store physical inventory records. Because the District did not properly oversee the management of the Cell Block student store and essentially allowed Mr. Rau to have control over all aspects of its operations, he was able to misuse monies earned by and/or for the students for at least 5 years.

# Recommendations

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Public officials with oversight authority are responsible for managing 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 and ensure that monies are used only as statute authorizes. Specifically, the District should ensure that the following actions are taken:

1. Separate cash-handling and recordkeeping responsibilities among employees so that no one person has the ability to initiate and complete a transaction without independent review.
2. Issue prenumbered and numerically controlled cash receipt forms or cash register receipts for all cash and checks received. Retain copies of the issued receipt forms or cash register tapes.
3. Prepare daily sales reports of student store operations to provide reconciliations between recorded sales and actual cash and checks collected. Investigate and resolve any discrepancies between sales and cash collections.
4. Store cash and checks in a secured safe prior to deposit.
5. Submit daily sales reports and high school student store receipts intact daily, when significant, or at least weekly to the bookstore for deposit into the appropriate district bank account or directly with the County Treasurer.
6. Manage and account for all public monies in the appropriate district funds. Specifically, Distributive Education Clubs of America (DECA) student club monies should be recorded in the Student Activities Fund. Student store monies should be recorded in the Auxiliary Operations Fund unless the store is exclusively operated as a DECA student club activity. The District can record extracurricular tax credit donations in either the Extracurricular Activities Tax Credit Fund or the Auxiliary Operations Fund.
7. Ensure an employee independent of the receipting process reconciles high school student store receipt forms, cash register tapes, and sales reports monthly to deposits made with the bookstore.

8. Scrutinize all documents submitted for requested purchases, including price quotations, for propriety. Unusual aspects should be documented, researched, and resolved before purchases are approved.
9. Take a physical inventory of student store merchandise at least yearly. An employee independent of the student store activities should review this inventory, along with receipt and expenditure records.

# Conclusion

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On January 30, 2012, the Arizona Attorney General's Office presented evidence of Mr. Rau's crimes to the State Grand Jury. This action resulted in the indictment of Mr. Rau on 5 felony counts of misuse of public money and tampering with a public record.



