

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

Board of Education
Turner Unified School District No. 202

We have performed the procedures as reflected in the attached supplement, which were agreed to by the management of the Turner Unified School District (the District), Kansas City, Kansas, solely to assist the District in evaluating the Turner Recreation Commission (the Commission) for the time periods discussed below. The District is responsible for the subject matter of this engagement. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are described in the attached supplement.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or a conclusion, respectively, on compliance with policies and procedures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and the Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the board of education and management of Turner Unified School District No. 202 and is not intended to be and should not be used by anyone other than these specified parties.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

July 11, 2024

SUPPLEMENT TO REPORT ON AGREED-UPON PROCEDURES
TURNER UNIFIED SCHOOL DISTRICT NO. 202
AGREED-UPON PROCEDURES AND FINDINGS

1. We will obtain the following credit card statements of the Commission and inspect the transactions to determine if the transactions were made in accordance with the Commission's credit card policy and employee manual:
 - a. Four most recent fiscal years of credit card statements of the Commission's executive director.
 - b. Two most recent fiscal years of credit card statements of all other credit card holders of the Commission.

Executive Director:

1. 23 transactions totaling \$11,735.93 were noted for the purchase of monthly unlimited fleet car wash services. This was offered as a benefit to Commission employees but is not listed as an employee benefit in the Commission's employee handbook. 13 different license plates were approved as part of the fleet and 12 of the license plates were identified as Commission employees or board members. We could not determine an affiliation with the Commission for one license plate.
2. One transaction totaling \$126.99 was noted for the purchase of two tickets for entertainment purposes while at a recreation convention. The second ticket was purchased for a non-Commission affiliation individual.
3. Four transactions totaling \$67.69 were noted for the purchase of transportation services while at a recreation convention. The director's personal vehicle was driven to the convention, and he was later reimbursed for all mileage to and from the convention.
4. One transaction totaling \$1,978.25 was noted for the purchase of lodging and room service while at a recreation convention. A portion of the room service costs appeared to be for an individual not affiliation with the Commission.
5. Four transactions totaling \$3,586.43 were noted for the purchase of clothing and supplies at a local sporting goods store. Some of the items purchased appear to be for personal use and include Kansas City Royals jerseys, toddler and adult sized Air Jordan shoes, women's fitness clothing, and various other Michael Jordan apparel including a lunchbox, backpacks and kids/toddler jerseys.
6. Five transactions totaling \$3,160.27 were noted for the purchase of supplies at a local retailer. Some of the items purchased appear to be for personal use and include toys, makeup wipes, beach towels, and washing machine and dishwasher detergents and softeners.

All Other Cardholders:

No exceptions were found as a result of applying the procedure.

2. We will obtain the two most recent fiscal years of Amazon statements of the Commission to determine if the transactions were made in accordance with the Commission's purchasing policy.

No exceptions were found as a result of applying the procedure.

3. We will trace purchases of inventory-type items made by the executive director during the period of March 2024 through June 2024 to the current inventory levels at the Commission.

Four transactions totaling \$12,259.60 were noted for the purchase of office supplies, drinks, sports supplies and Commission-logoed apparel. These items could not be located at the Commission's offices.

4. We will inspect the executive director's leave records to determine if leave hours as of June 30, 2024 are properly supported.

Leave hours could not be properly supported. The executive director's payout request, dated July 2, 2024, also included requests to be paid for accumulated bereavement, comp, and sick leave for which he is not eligible based on the Commission's employee handbook. 408 vacation hours were also requested to be paid out, while the employee handbook states he is eligible for 360 hours.