



Mary Taylor, CPA
Auditor of State

WRIGHT DUNBAR TECHNOLOGY ACADEMY
MONTGOMERY COUNTY

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Wright Dunbar Technology Academy
Montgomery County
120 Knox Avenue
Dayton, Ohio 45427

To the Board of Directors:

We were engaged to audit the financial statements of Wright Dunbar Technology Academy, Montgomery County, (the School), as of and for the year ended June 30, 2007. The financial statements are the responsibility of the School's management.

The School failed to prepare financial statements for the period of time covered by this engagement. Government Accounting Standards Board (GASB) Statements provides the minimum requirements for external financial reporting, which include the Management Discussion and Analysis (MD&A), the financial statements including the Statement of Net Assets, the Statement of Revenues, Expenditures, and Changes in Net Assets, and if required the Statement of Cash Flows, and the Notes to the Financial Statements.

Management has not provided the Auditor of State certain written representations, including but not limited to, management's responsibility for preparing the financial statements in conformity with the School's accounting basis; the availability of original financial records and related data, the completeness and availability of all minutes of the legislative or other bodies and committee meetings; management's responsibility for the School's compliance with laws and regulations; the identification and disclosure to the Auditor of State of all laws, regulations, and provisions of contracts and grant agreements directly and materially affecting the determination of financial statement amounts and; the presence or absence of fraud involving management or employees with significant roles in internal control; compliance with laws, regulations, and provisions of contracts and grant agreements, including budget laws, compliance with any debt covenants; the identification of all federal assistance programs, and compliance with federal grant requirements.

The School did not maintain supporting documentation for bank reconciliations, receipts or deposits, capital asset listing, debt service, payroll, or non-payroll transactions to support the financial activity of the School's operations for the year ended June 30, 2007. Further, the School's records do not permit the application of other auditing procedures. In addition, we prepared the School's financial statement and notes to the financial statement. *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the School.

Due to our lack of independence and since the School did not provide the evidence described in paragraphs two through four above, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial activity of the School for the year ended June 30, 2007.

As described in Note 5, The School was denied application for sponsorship and subsequently closed effective June 30, 2007.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2008, on our consideration of the School's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing.

Generally accepted accounting principles also requires the School to include Management's Discussion and Analysis for the year ended June 30, 2007. The School has not presented Management Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of the financial statements.

The Auditor of State has billed the School for audit services provided for fiscal year 2005 and 2006. As of the date of this report, the School has an outstanding balance of \$23,167. In addition The Auditor of State has performed audit services for the year ended June 30, 2007. As of the date of this report, the School has an outstanding balance for these services totaling \$3,580. These outstanding amounts have been referred to the Ohio Attorney General's Office.



Mary Taylor, CPA
Auditor of State

September 26, 2008

WRIGHT DUNBAR TECHNOLOGY ACADEMY
MONTGOMERY COUNTY

STATEMENT OF CASH BANK BALANCE
AS OF JUNE 30, 2007

	<u>Amount</u>
Cash Bank Balance July 1, 2006	<u>\$12,181</u>
Cash Bank Balance June 30, 2007	<u><u>\$91</u></u>

See accompanying notes to the financial statements.

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**WRIGHT DUNBAR TECHNOLOGY ACADEMY
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2007**

1. DESCRIPTION OF THE SCHOOL

Wright Dunbar Technical Academy (the Academy) is a nonprofit corporation established pursuant to Ohio Revised Code Chapters 3314 and 1702. The mission of the Academy is to develop excellence in academic and vocational achievement while providing character education to students in the 9th through 12th grades. The Academy accomplishes this by providing programs designed to meet the needs of the whole child through a combination of progressive educational and vocational training, as well as, services to meet the needs of at-risk student. The Academy, which is part of the State's education program, is independent of any Academy district and is nonsectarian in its programs, admission policies, employment practices, and all other operations. The Academy may acquire facilities as needed and contract for any services necessary for the operation of the Academy

The Academy was approved for operation under a contract with the Lucas County Educational Service Center (the Sponsor) for a period of five years commencing August 9, 2004. The contract was cancelled as of June 30, 2006. Kidscount operated as the sponsor beginning July 1, 2007. The school was suspended by Kidscount on September 15, 2006, effective August 31, 2006. The suspension was extended to September 30, 2006, and lifted December 31, 2006. The school was closed effective June 30, 2007, by the Ohio Department of Education. The Sponsor is responsible for evaluating the performance of the Academy and has the authority to deny renewal of the contract at its expiration or terminate the contract prior to its expiration.

The Academy operates under the direction of a Board of Directors. The Board of Directors is responsible for carrying out the provisions of the contract, which include but are not limited to, state-mandated provisions regarding student population, curriculum, academic goals, performance standards, admission standards, and qualifications of teachers.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

In prior years the financial statements of the School were prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental nonprofit organizations. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The School also previously applied Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements.

However, the school did not prepare financial statements for the period July 1, 2006 through June 30, 2007. The more significant of the School's accounting policies are described below.

A. Basis of Presentation

Due to client not preparing a financial report for the period under audit, the basis of presentation is the cash bank balance only.

B. Cash

All monies received by the School are maintained in demand deposit accounts. For internal accounting purposes, the School segregates its cash. Total cash in the bank for all funds is presented on the accompanying Statement of Cash Bank Balance.

**WRIGHT DUNBAR TECHNOLOGY ACADEMY
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2007
(Continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Intergovernmental Revenues

The School participated in the State Foundation Program and the State Disadvantaged Pupil Impact Aid (DPIA) Program. The School also participated in the Federal Title I School Grant Program through the Ohio Department of Education. Amounts awarded under the above-named programs for the 2007 school year totaled \$56,982.

D. Accrued Liabilities

Obligations incurred but unbilled prior to June 30, 2007 are not reported as accrued liabilities in the accompanying financial statements.

E. Budgetary Process

Community Schools must adopt a spending plan as set forth in the Ohio Revised Code 5705.391, which requires annual appropriations and annual revenue estimates. The contract between the Academy and its Sponsor does prescribe an annual budget requirement in addition to preparing a five-year forecast, which is to be updated on an annual basis

3. DEPOSITS

At June 30, 2007, the Cash Bank Balance was \$91. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of June 30, 2007, 100% of the School's bank balance was covered by Federal Deposit Insurance Corporation.

4. CONTINGENCIES

A. Grants

The School received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the School.

B. State Contract

The School received approximately 100% of its operating income from the State of Ohio. Accordingly, the risk exists that the ability to continue the contract with the State of Ohio could affect the financial status of the School.

The Ohio Department of Education conducts reviews of enrollment data and FTE calculations made by the schools. These reviews are conducted to ensure the schools are reporting accurate student enrollment data to the State, upon which state foundation funding is calculated. The results of this review could result in state funding being adjusted.

5. SCHOOL CLOSURE

Effective June 30, 2007 Wright Dunbar Technology Academy was closed due to the inability to obtain a Sponsor.

**WRIGHT DUNBAR TECHNOLOGY ACADEMY
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2007
(Continued)**

6. ACCOUNTABILITY

The School failed to comply with various requirements regarding availability of public records, filing of an annual report, and close-out procedures.

7. UNPAID AUDIT FEES

As of September 26, 2008, the Academy owed the Auditor of State \$26,747 in unpaid audit fees.

8. SUBSEQUENT EVENT

The school bank account was closed on February 14, 2008, and the remaining \$91 deposited with Lucas County Educational Service Center.

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Wright Dunbar Technology Academy
Montgomery County
120 Knox Avenue
Dayton, Ohio 45427

To the Board of Directors:

We were engaged to audit the financial statements of the Wright Dunbar Technology Academy, Montgomery County, (the School), as of and for the year ended June 30, 2007, and have issued our report thereon dated September 26, 2008, wherein we did not express an opinion because the School did not prepare financial statements including the required Statement of Net Assets, Statement of Revenues, Expenditures and Changes in Net Assets, and Statement of Cash Flows and note disclosures required by Generally Accepted Accounting Principles, nor did it provide supporting documentation for bank reconciliations, receipts or deposits, capital asset listing, debt service, payroll, or non-payroll transactions to support the financial activity of the School's operations for the year ended June 30, 2007. We also noted management failed to provide the Auditor of State certain representations as required by auditing standards generally accepted in the United States of America, the School has unpaid audit fees, and management did not provide minute records. Additionally, on June 30, 2007, the School was closed due to the inability to obtain a Sponsor.

Internal Control Over Financial Reporting

In planning and performing our engagement, we considered the School's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the School's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the School's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the School's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the School's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiencies described in the accompanying schedule of findings to be significant deficiencies in internal control over financial reporting: 2007-001 through 2007-003.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the School's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, we believe finding numbers 2007-001 through 2007-003 are also material weaknesses.

Compliance and Other Matters

As part of reasonably assuring whether the School's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2007-001 through 2007-003.

We intend this report solely for the information and use of the management, Board of Directors, The Lucas County Educational Service Center, and Kidscount, the Community School's sponsors. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

September 26, 2008

**WRIGHT DUNBAR TECHNOLOGY ACADEMY
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS
JUNE 30, 2007**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2007-001

Noncompliance and Material Weakness

Ohio Rev. Code Section 149.43(B)(1) provides in part that all public records shall be promptly prepared and made available for inspection to any person at all reasonable times during regular business hours. **Ohio Revised Code Section 149.011(G)** states that records, for purposes of the public records law, includes any document, device, or item, regardless of physical form or characteristic, created, received by, or coming under the jurisdiction of any public office which serves to document the organization, functions, policies, decisions, procedures, operations, or other activities of the public office. In addition, **Ohio Rev. Code Section 3314.03(A)(8)** requires all community schools to maintain financial records in the same manner as all public school districts pursuant to the rules of the Auditor of State. **Ohio Rev. Code Section 149.351(A)** states that all records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided for under Ohio Rev. Code Sections 149.38 to 149.42.

Additionally, **Ohio Administrative Code Section 117-2-02(D)** states that all local public offices may maintain accounting records in a manual or computerized format. The records used should be based on the nature of operations and services the public office provides, and should consider the degree of automation and other factors.

During the period tested the School had the following deficiencies in maintaining adequate public records:

- No bank reconciliations or bank statements were provided for audit. The Auditor of State (AOS) could not determine if cash in the bank agreed to cash on the book. Bank Statements were not available for review, AOS had to Subpoena bank statements from the bank.
- No capital asset listing was provided for audit.
- No debt records were provided for audit. Due to the fact of not having debt records, we were unable to verify outstanding debt balances.
- No payroll records (payroll register, cancelled payroll checks, W-2s, 941s (Employer Quarterly Federal Tax Return), State Teacher Retirement System (STRS), or School Employees Retirement System (SERS) etc.), was provided for audit. Due to not having these records, we were unable to test payroll expenditures for the audit period, including the corresponding accruals such as intergovernmental payable, accrued wages, or compensated absences.
- No non-payroll records - (check register, purchase orders, invoices, cancelled checks or expenditure ledger) was provided by the school for audit. However, we were able to review invoices and some purchase orders maintained by the fiscal agent, and cancelled checks obtained from the bank.

Failure to retain public records could result in the School's inability to detect errors or irregularities in the normal course of business.

FINDING NUMBER 2007-002

Noncompliance and Material Weakness

Ohio Rev. Code Section 3314.015(E) provides that the department of education shall adopt procedures for use by a community school governing authority and sponsor when the school permanently closes and ceases operation, which shall include at least procedures for data reporting to the department, handling of student records, distribution of assets in accordance with section 3314.074 of the Revised Code, and other matters related to ceasing operation of the school. The guidance covers requirements of law, including aspects of federal and state funding requirements; actions taken and not taken by sponsors in the past; as well as relevant information which may be needed at some future point, after a school closes. When the school closes the following actions should be taken:

- A. Notify the sponsor as soon as the Governing Authority intends to close the school:
 - 1. Send board resolution closing the school to the sponsor;
 - 2. Arrange to send student records to district of residence and arrange to send that student's official records by return-receipt certified carrier, with a list of all records and their destination sent to the sponsor;
 - 3. Arrange to send all the school's personnel, non-student and non-personnel records to sponsor;
 - 4. Insure that student IEP's continue to be implemented by receiving district in case of closure by contacting and sending records directly to special education administrators;

- B. Notify the school's staff of decision to close school:
 - 1. Review history of the school; its accomplishments;
 - 2. Provide the reasons for closing;
 - 3. Share the Governing Authorities commitment to the staff:
 - a) facilitate employment at other community schools;
 - b) ensure that STRS and SERS contributions are current;
 - c) clarify COBRA benefits and when medical benefits end;
 - d) ensure that each faculty's LPDC information is current and available to the teachers;
 - e) remind the faculty of their contractual obligation to teach up to the date of closing; and,
 - f) provide sponsor contact person information to all staff;
 - 4. Provide a clear written timeline of the closing process;

- C. Notify the students and parents of the decision to close the school:
 - 1. Review the history of the school and its accomplishments;
 - 2. Provide the reasons for closing and sponsor contact person information;
 - 3. Share the Governing Authorities commitment to the students and parents
 - a) provide information about enrollment opportunities at other community, traditional public, and nonpublic schools, including contact information;
 - b) state and provide in writing the process for ensuring that students' records are sent to their next school, or traditional district of residence;
 - c) include contact information for the student's traditional district of residence, as well as the school's ongoing representative and contact information for the school's former sponsor;
 - d) provide copies of transcripts upon request;
 - 4. Provide a clear written timeline of the closing process.

**FINDING NUMBER 2007-002
(Continued)**

D. Notify the Public:

1. Provide written communication whenever possible, for the local media;
2. Refer the media to NACSA media materials: <http://www.qualitycharters.org/>;
3. Include a history of the school and its accomplishments, reasons for the closing, process of ensuring a smooth transition for the students and commitment to meet all financial obligations;
4. Develop talking points specific to the school that can be disseminated to the media and provide the name and telephone number of the school's spokesperson;

E. Submit all Public Charter School Program FER and APR reports:

F. Schedule a final FTE review with ODE area coordinators:

G. Notify the Information Technology Center (ITC) and arrange for a method by which all outstanding EMIS data will be reported:

1. Notify the ITC and Office of Community Schools to eliminate all SAFE, CCIP and other ODE account logins for personnel associated with the closed school with the exception of designated reporting personnel.

H. Notify the traditional public district in which the community school is located and all traditional public school districts providing transportation to the community school.

I. Account for all school property throughout the closing process by distinguishing state from federal Dollars:

Review the history of the school and its accomplishments;

1. Establish the fair market (initial and amortized) value via fixed assets policy, for all fixed assets;
2. Establish check off list of purchasers with proper PCSP Federal codes (599), state codes (001,499), the price of each item and the source of funds;
3. Establish a payment process (e.g. checks, cash, credit cards, etc.); and,
4. Establish disposition plan for any remaining items.

J. Make disposition of the school's fixed asset

1. Offer real property acquired from a public school district to that school district's board first and at fair market value. If the district board does not accept the offer within 60 days, dispose of the property in another lawful manner below;
2. Current federal Public Charter School Program (PCSP) grant period assets must first be offered to other community schools within the same region in which the school is located and with requisite board resolutions consistent with the purpose of the PCSP. If there are no takers, then an auction sale must be held to dispose of the assets along with the state funded assets.
 - a) The Office of Community Schools must be notified first, then public media (print media, radio) must be notified, of the date and location of any property disposition auction;
 - b) Price items at fair market value, determined from fixed assets policy and inventory;
 - c) Follow CCIP liquidation procedures for items valued at \$5,000 or greater;
 - d) Refund auction proceeds with correct federal and state program codes listed to the appropriate program with checks payable to, "Treasurer, State of Ohio";

**FINDING NUMBER 2007-002
(Continued)**

- e) Provide board resolutions and minutes of any transfer of assets with a dollar value of "0" to another school;
 - f) Provide OCS with a written report of the property (bill of sale);
 - g) Return to eTech (formerly Ohio SchoolNet) hardware and software to be redistributed per statutory requirements to other schools.
3. As stated above in #2, assets must first be offered to other community schools, and then any remaining assets purchased from funds prior to the current USDOE award grant period may be offered to any public school district with documented board resolutions by the community school and the accepting district.
- K. Utilize only state dollars auction proceeds, foundation dollars and any other income to pay the following in order:
1. STRS/SERS/retirement and other adjustments;
 2. Teachers and staff;
 3. Employment taxes and Federal taxes;
 4. Audit preparation (prepared financials);
 5. Private creditors;
 6. Foundation overpayments;
 7. Resident school districts pro-rated for students attending the community school.
- L. Review and prepare the following itemized financials:
1. Fiscal year end financial statements;
 2. A cash analysis;
 3. A list of compiled bank statements for the year and give to the sponsor;
 4. A list of investments in paper hard copy format and give to the sponsor,
 5. A list of payables and determine when a check to pay the liability clears the bank;
 6. A list of all unused checks (collect and void all unused checks);
 7. A list of petty cash and provide to sponsor;
 8. A list of bank accounts, closing the accounts once all transactions have cleared;
 9. A list of all payroll reports including taxes, retirement, or adjustments on employee contract.
- M. Arrange for and establish a date for an independent accounting firm or the Auditor of State to perform a financial closeout audit.

There is no evidence that Wright Dunbar Technology Academy followed the above School Closing procedures when the School closed. We recommend the School and/or Sponsor contact ODE to rectify any outstanding items associated with the closing of the school.

FINDING NUMBER 2007-003

Noncompliance and Material Weakness

Ohio Administrative Code Section 117-2-03(B) requires that all counties, cities, and school districts, including educational service centers and community schools, shall file, annual financial reports which are prepared using generally accepted accounting principles (GAAP). **Ohio Rev. Code Section 117.38** states that the annual financial report is required to be filed with the Auditor of State within 150 days after the close of the fiscal year.

**FINDING NUMBER 2007-003
(Continued)**

The School failed to prepare and file an annual financial report as prescribed by the above section for fiscal year 2007.

Section 2200.102 of the Codification of Governmental Accounting and Financial Reporting Standards provides the minimum requirements for general purpose external financial reporting as follows:

- Management's Discussion and Analysis;
- Basis financial statements which include;
- Statement of Net Assets;
- Statement of Revenues, Expenditures, and Changes in Net Assets; and
- Statement of Cash Flows.

Governmental Accounting and Financial Reporting Standards codification section 2300.106 states, the notes to the financial statements are essential to the fair presentation of the financial statements. They are intended to communicate information that is necessary and that cannot be included in the financial statements themselves. The notes provide necessary disclosure of material items, the omission of which would cause the financial statements to be misleading. The notes are an integral part of the financial statements and are intended to be read with the financial statements. The more significant notes are identified as follows:

- Summary of significant accounting policies;
- Budgeting;
- Receivables;
- Payables;
- Capital Assets;
- Definition of cash and cash equivalents used in the statement of cash flows;
- Policy regarding the use of FASB pronouncements;
- Cash deposits with financial institutions;
- Investment (if applicable);
- Purchased Services;
- Capital Leases;
- Non-Capital (Operating) Leases;
- Risk Management;
- Debt service requirements to maturity;
- Significant contingent liabilities;
- Significant effects of events subsequent to the balance sheet date; and
- Annual pension costs and obligations; and commitments under leases.

The above notes to the financial statements are not all inclusive and additional disclosures should be made if necessary.

It is vital that the School develop and present financial statements which are comprised of all required financial statements and disclosures. Without these disclosures the financial statements are incomplete, could be misinterpreted, and improper conclusions could be reached.

Officials Response: Officials did not respond to the findings above.

**WRIGHT DUNBAR TECHNOLOGY ACADEMY
MONTGOMERY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2006-001	ORC 149.351 Destruction of records	No	Repeated as finding 2007-001
2006-002	Payroll errors	Unknown	Could not verify, lack of accounting records



Mary Taylor, CPA
Auditor of State

WRIGHT DUNBAR TECHNOLOGY ACADEMY

MONTGOMERY COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
NOVEMBER 6, 2008**