

**STATE BOARD OF ACCOUNTS  
302 West Washington Street  
Room E418  
INDIANAPOLIS, INDIANA 46204-2769**

**Paul D. Joyce, CPA  
State Examiner**

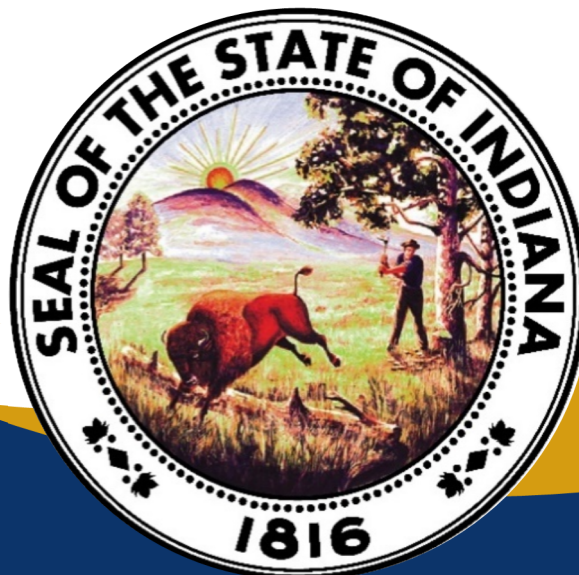
FEDERAL COMPLIANCE AUDIT REPORT

OF

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION

RIPLEY COUNTY, INDIANA

July 1, 2022 to June 30, 2024



**FILED**

02/24/2025



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#### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Trina Huff	07-01-22 to 06-30-25
Superintendent of Schools	Ryan Middleton Fred Unsicker (interim) Sam Melton	07-01-22 to 07-15-22 07-16-22 to 12-31-22 01-01-23 to 06-30-25
President of the School Board	Jason Smith Debra Roberts James Gayheart	07-01-22 to 12-31-22 01-01-23 to 12-31-23 01-01-24 to 12-31-25



Paul D. Joyce, CPA  
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### INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE JAC-CEN-DEL COMMUNITY  
SCHOOL CORPORATION, RIPLEY COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Jac-Cen-Del Community School Corporation (School Corporation), for the period of July 1, 2022 to June 30, 2024, and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement and have issued our report thereon dated February 11, 2025, wherein we noted the School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

#### ***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statement, we considered the School Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School Corporation's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, as described in the accompanying Schedule of Findings and Questioned Costs as item 2024-001, that we consider to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2024-001.

***Jac-Cen-Del Community School Corporation's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the School Corporation's response to findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The School Corporation's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of the financial statement, and, accordingly, we express no opinion on it.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Beth Kelley, CPA, CFE  
Deputy State Examiner

February 11, 2025



Paul D. Joyce, CPA  
State Examiner

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF THE JAC-CEN-DEL COMMUNITY  
SCHOOL CORPORATION, RIPLEY COUNTY, INDIANA

## Report on Compliance for Each Major Federal Program

### *Opinion on Each Major Federal Program*

We have audited the Jac-Cen-Del Community School Corporation's (School Corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the period of July 1, 2022 to June 30, 2024. The School Corporation's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the period of July 1, 2022 to June 30, 2024.

### **Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the School Corporation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School Corporation's compliance with the compliance requirements referred to above.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE  
(Continued)

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School Corporation's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School Corporation's compliance based on our audit. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually, or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School Corporation's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2024-003 and 2024-004. Our opinion on each major federal program is not modified with respect to these matters.



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE  
OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE  
(Continued)

*Government Auditing Standards* requires the auditor to perform limited procedures on the School Corporation's response to the noncompliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The School Corporation's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2024-002, 2024-003, and 2024-004, to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* require the auditor to perform limited procedures on the School Corporation's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The School Corporation's response was not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE  
(Continued)

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statement of the School Corporation, as of and for the period of July 1, 2022 to June 30, 2024, and the related notes to the financial statement. We issued our report thereon dated February 11, 2025, which contained a dual opinion on the financial statement. An adverse opinion was issued regarding the presentation in accordance with accounting principles generally accepted in the United States of America, and an unmodified opinion was issued regarding the presentation in accordance with the regulatory basis of accounting. Our audit was performed for the purpose of forming an opinion on the financial statement as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.



Beth Kelley, CPA, CFE  
Deputy State Examiner

February 11, 2025

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the School Corporation. The schedule and notes are presented as intended by the School Corporation.

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Years Ended June 30, 2023 and 2024

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient 06-30-23	Total Federal Awards Expended 06-30-23	Passed Through to Subrecipient 06-30-24	Total Federal Awards Expended 06-30-24
<b>Department of Agriculture</b>							
Child Nutrition Cluster							
National School Lunch Program	Indiana Department of Education	10.555					
Cafeteria School Lunch			FY22-23	\$ -	\$ 317,014	\$ -	\$ -
Cafeteria School Lunch			FY23-24	-	-	-	251,354
Commodities			FY22-23	-	39,818	-	-
Commodities			FY23-24	-	-	-	48,558
Supply Chain Assistance			FY22-23	-	49,379	-	-
Supply Chain Assistance			FY23-24	-	-	-	25,351
Total - National School Lunch Program				-	406,211	-	325,263
School Breakfast Program	Indiana Department of Education	10.553					
Cafeteria School Breakfast			FY22-23	-	106,578	-	-
Cafeteria School Breakfast			FY23-24	-	-	-	89,983
Total - School Breakfast Program				-	106,578	-	89,983
Total - Child Nutrition Cluster				-	512,789	-	415,246
Total - Department of Agriculture				-	512,789	-	415,246
<b>Department of Education</b>							
Special Education Cluster (IDEA)							
Special Education Grants to States	Indiana Department of Education	84.027					
Special Education Grant			22611-048-PN01	-	1,369	-	-
Special Education Grant			23611-048-PN01	-	163,781	-	-
Special Education Grant			24611-048-PN01	-	-	-	145,354
Subtotal - Special Education Grants to States				-	165,150	-	145,354
COVID-19 - Special Education Grants to States		84.027	22611-048-ARP	-	9,506	-	1,011
Total - Special Education Cluster (IDEA)				-	174,656	-	146,365
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010					
Title I FY 2021-2022			S010A210014	-	19,127	-	-
Title I FY 2022-2023			S010A220014	-	148,661	-	-
Title I FY 2023-2024			S010A220014	-	-	-	150,637
Total - Title I Grants to Local Educational Agencies				-	167,788	-	150,637
Rural Education	Indiana Department of Education	84.358					
Rural and Low Income FY21			S424A210014	-	5,528	-	-
Total - Rural Education				-	5,528	-	-

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Years Ended June 30, 2023 and 2024

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient 06-30-23	Total Federal Awards Expended 06-30-23	Passed Through to Subrecipient 06-30-24	Total Federal Awards Expended 06-30-24
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Indiana Department of Education	84.367					
Title II Part A FY 21			S367A210013	-	14,373	-	-
Title II Part A FY 23			S367A220013	-	9,253	-	-
Title II Part A FY 22			S367A220013	-	-	-	16,747
Total - Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)				-	23,626	-	16,747
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424					
Title IV A Student Support FY21			S424A210015	-	12,261	-	-
Title IV A Student Support FY22			S424A220015	-	-	-	14,566
BSCA Stronger Connections Grant 2024-2026			S424F220015	-	-	-	33,250
Enrollment Tuition CIESC Member IO Course Fee			S424D200003	-	-	-	22,030
Ivy Tech ICAP Reimbursement			S424D200003	-	-	-	29,424
Total - Student Support and Academic Enrichment Program				-	12,261	-	99,270
COVID-19 - Education Stabilization Fund	Indiana Department of Education						
GEERS Grant		84.425C	S425C200018	-	20,299	-	-
ESSER II		84.425D	S425D210013	-	99,405	-	-
ESSER III		84.425U	S425U210013	-	858,927	-	79,397
Total - COVID-19 - Education Stabilization Fund				-	978,631	-	79,397
Total - Department of Education				-	1,362,490	-	492,416
<b>Department of Health and Human Services</b>							
Medicaid Cluster							
Medical Assistance Program	Indiana Department of Education	93.778					
Medicaid Assistance Program/Medicaid IEP			FY23	-	31,565	-	-
Medicaid Assistance Program/Medicaid IEP			FY24	-	-	-	39,492
Total - Medical Assistance Program				-	31,565	-	39,492
Total - Medicaid Cluster				-	31,565	-	39,492
Total - Department of Health and Human Services				-	31,565	-	39,492
Total federal awards expended				\$ -	\$ 1,906,844	\$ -	\$ 947,154

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of the School Corporation under programs of the federal government for the years ended June 30, 2023 and 2024. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

The Uniform Guidance requires an annual audit of non-federal entities expending a total amount of federal awards equal to or in excess of \$750,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

**B. Other Significant Accounting Policies**

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

**Note 2. Indirect Cost Rate**

The School Corporation has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 3. Special Education Cooperative**

The School Corporation is a member of the Ripley-Ohio-Dearborn (ROD) Special Education Cooperative (Cooperative). As a result, some of the activity for the Special Education Cluster (IDEA) that is presented on the SEFA is not presented as receipts and disbursements in the financial statement for the School Corporation. This activity is presented in the financial statement of the Cooperative's fiscal agent.

**Note 4. GEER I Expenditures**

The School Corporation was a participant in a joint application with other Local Educational Agencies to receive GEER I funding from the Education Stabilization Fund through the Indiana Department of Education. The Milan Community Schools served as the fiscal agent for the award and expended award funds for equipment on behalf of all participants. The School Corporation received equipment as a result of the awarded grant in the amount of \$20,299. As a result, the activity for the GEER I award that is presented as federal awards expended on the SEFA is not presented as receipts and disbursements on the financial statement for the School Corporation.

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

Assistance Listings Number	Name of Federal Program or Cluster	Opinion Issued
84.425	Special Education Cluster (IDEA)	Unmodified
	COVID-19 - Education Stabilization Fund	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? no

**Section II - Financial Statement Findings**

**FINDING 2024-001**

Subject: Preparation of the Schedule of Expenditures of Federal Awards  
Audit Findings: Material Weakness, Noncompliance

*Repeat Finding*

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2022-001.

*Condition and Context*

The School Corporation is required to file reports after the close of each fiscal year. Reports are to be filed electronically as prescribed.

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The School Corporation filed its reports as prescribed; however, the system of internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the School Corporation's Schedule of Expenditures of Federal Awards (SEFA), was not effective.

The School Corporation had not properly reviewed the federal grant information prepared and submitted in Gateway. Although the School Corporation Treasurer entered the information into Gateway, and a second individual reviewed the information for accuracy and completeness, the internal controls were not effective and did not prevent, or detect and correct, errors prior to submission.

Due to the lack of effective internal controls, the SEFA presented for audit included the following errors:

- The Child Nutrition Cluster expenditures for fiscal years 2022-2023 and 2023-2024 were understated by \$123,740 and \$48,089, respectively.
- Other grants had individually immaterial errors that resulted in misstatements of expenditures of \$57,637.

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA presented in this report.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control . . ."



JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2 CFR 200.1 states in part:

". . . *Internal controls* for non-Federal entities means:

- (1) Processes designed and implemented by non-Federal entities to provide reasonable assurance regarding the achievement of objectives in the following categories:
  - (i) Effectiveness and efficiency of operations;
  - (ii) Reliability of reporting for internal and external use; . . ."

2 CFR 200.508 states in part:

"The auditee must: . . .

- (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with section § 200.510. . . ."

2 CFR 200.510(b) states:

*"Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the Assistance Listings number or other identifying number when the Assistance Listings information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502(b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

*Cause*

Management of the School Corporation had not established an effective system of internal controls that would ensure proper reporting of the SEFA. Sufficient information was not provided to the individual responsible for review of the federal grant information to ensure the review was effective.

*Effect*

Without a proper system of internal controls in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition and Context*.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2024-002**

Subject: Special Education Cluster (IDEA) - Internal Controls

Federal Agency: Department of Education

Federal Programs: Special Education Grants to States, COVID-19 - Special Education Grants to States

Assistance Listings Number: 84.027

Federal Award Numbers and Years (or Other Identifying Numbers): 22611-048-PN01, 23611-048-PN01,  
24611-048-PN01, 22611-048-ARP

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Matching, Level of Effort, Earmarking

Audit Finding: Material Weakness

*Condition and Context*

An effective internal control system, which would include segregation of duties, was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the following compliance requirement:

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Level of Effort - Maintenance of Effort*

The Indiana Department of Education calculates the Level of Effort - Maintenance of Effort based on expenditure information submitted on the Form 9 for that fiscal year. The School Corporation Treasurer was responsible for the preparation and submission of the Form 9. There were no documented internal controls in place, such as an oversight, review, or approval process, to ensure expenditures were correctly reported.

The lack of internal controls was a systemic issue throughout the audit period.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*Cause*

A proper system of internal controls was not designed by management of the School Corporation. The individual responsible for review of the Form 9 information signed a cover sheet, but did not receive adequate supporting documentation to ensure expenditures were correctly reported.

*Effect*

Without the proper implementation of an effectively designed system of internal controls, expenditure information used by the Indiana Department of Education to review compliance with the Level of Effort - Maintenance of Effort requirement, could be inaccurate.

Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the School Corporation.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish a system of internal controls, including segregation of duties, related to the grant agreement and compliance requirement listed above.

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2024-003**

Subject: COVID-19 - Education Stabilization Fund - Reporting  
Federal Agency: Department of Education  
Federal Program: COVID-19 - Education Stabilization Fund  
Assistance Listings Number: 84.425U  
Federal Award Number and Year (or Other Identifying Number): S425U210013  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Reporting  
Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2022-002.

*Condition and Context*

An effective internal control system was not designed or implemented at the School Corporation to ensure compliance with requirements related to the grant agreement and the Reporting compliance requirement.

The School Corporation had not designed, nor implemented, a system of internal controls to ensure that the annual Elementary and Secondary School Emergency Relief (ESSER) Data Collection reports (Reports) were complete and accurately submitted. The Reports were prepared by one employee without a documented oversight, review, or approval process in place to prevent, or detect and correct, errors.

Due to the lack of effective internal controls, two of the five Reports submitted during the audit period were not supported by the School Corporation's records. The following errors were noted:

- For the ESSER III, Year 2 report, which covered the period July 1, 2021 to June 30, 2022, total expenses reported were understated by \$369,741.
- For the ESSER III, Year 3 report, which covered the period July 1, 2022 to June 30, 2023, total expenses reported for Property - Mandatory Subgrant Funds - Exclusive of Learning Loss Set-Aside were understated by \$519,504. Total expenses reported for Supplies - Mandatory Subgrant Funds - Learning Loss Set-Aside were overstated by \$11,260.

The lack of internal controls was a systemic issue throughout the audit period. Noncompliance was isolated to the ESSER III, Year 2 and Year 3 reports.

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.334 states in part:

"Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. . . ."

2 CFR 200.302(b) states in part:

"The financial management system of each non-Federal entity must provide for the following . . .

- (2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.328 and 200.329. . . ."

34 CFR 76.722 states: "A State may require a subgrantee to submit reports in a manner and format that assists the State in complying with the requirements under 34 CFR 76.720 and in carrying out other responsibilities under the program."

*Cause*

A proper system of internal controls was not designed by management of the School Corporation. Due to turnover in the position responsible for review, reports were not reviewed to detect errors prior to submission.

*Effect*

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. As a result, the ESSER III, Year 2 and Year 3 reports were not supported by the School Corporation's records.

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the management of the School Corporation establish a proper system of internal controls and develop policies and procedures to ensure that all reports are supported by the School Corporation's records.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2024-004**

Subject: Special Education Cluster (IDEA) - Earmarking  
Federal Agency: Department of Education  
Federal Program: Special Education Grants to States  
Assistance Listings Number: 84.027  
Federal Award Number and Year (or Other Identifying Number): 22611-048-PN01  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Matching, Level of Effort, Earmarking  
Audit Findings: Material Weakness, Other Matters

*Condition and Context*

The School Corporation is a member of the Ripley-Ohio-Dearborn Special Education Cooperative (Cooperative). During fiscal year 2022-2023, the Cooperative operated the special education programs and spent the federal money for earmarked expenditures on behalf of four of the six member schools. As the grant agreements were between the Indiana Department of Education (IDOE) and the member school, the School Corporation was responsible for ensuring and providing oversight of the Cooperative. However, there was inadequate oversight performed by the School Corporation in order to ensure compliance with the Matching, Level of Effort, Earmarking compliance requirement.

The School Corporation did not have internal controls in place to ensure that the Cooperative complied with the earmarking requirements. The Cooperative did not have adequate procedures in place to ensure that the required level of expenditures for nonpublic school students with disabilities was met for each member school. The Cooperative did not have effective internal controls to ensure nonpublic school expenditures were appropriately identified and reported.

The Non-Public Proportionate Share expenditures for the 22611-048-PN01 grant award could not be verified for the individual member schools. The nonpublic school share funds for the participating member schools were allocated based on the yearly budget for certified staff instead of time charged to the nonpublic schools. These allocations were the amounts reported to the IDOE. As such, we were unable to identify which expenditures were for each school in order to verify the minimum amount per the grant award was expended and properly reported to the IDOE as required.

The lack of internal controls and noncompliance was isolated to the 22611-048-PN01 grant award in 2022-2023.

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.403 states in part:

"Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards: . . . .

(g) Be adequately documented. . . ."

2 CFR 200.208(b) states in part: "The Federal awarding agency or pass-through entity may adjust specific Federal award conditions as needed . . . ."

511 IAC 7-34-7(b) states:

"The public agency, in providing special education and related services to students in nonpublic schools must expend at least an amount that is the same proportion of the public agency total subgrant under 20 U.S.C. 1411(f) as the number of nonpublic school students with disabilities, who are enrolled by their parents in nonpublic schools within its boundaries, is to the total number of students with disabilities of the same age range."

*Cause*

A proper system of internal controls was not designed by management of the School Corporation to ensure time worked by certified staff for nonpublic schools was properly identified. Internal controls in place did not identify that an improper method was used to identify expenditures for nonpublic students with disabilities.

*Effect*

Without the proper implementation of an effectively designed system of internal controls, the School Corporation was unable to ensure that the proportionate share required to be expended for nonpublic students was met.

Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the School Corporation.

*Questioned Costs*

There were no questioned costs identified.

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Recommendation*

We recommended that management of the School Corporation establish a proper system of internal controls and develop policies and procedures to ensure nonpublic proportionate share funds are appropriately allocated to the member school based on expenses charged directly on behalf of the member school. Supporting documentation for these expenses should be retained for audit.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.



#### AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the School Corporation. The documents are presented as intended by the School Corporation.



# JAC-CEN-DEL COMMUNITY SCHOOLS

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Osgood, Indiana 47037  
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Fax: (812) 689-5632

**ELEMENTARY SCHOOL**  
4544 N US 421  
Osgood, Indiana 47037  
Telephone: (812) 689-4144  
Fax: (812) 689-5909

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2022-001 & FINDING 2020-001**

**Fiscal year in which the finding initially occurred:** FY2020

**Current Audit Period:** July 1, 2022 to June 30, 2024

**Finding Subject:** Preparation of the Schedule of Expenditures of Federal Awards

#### **Summary of Finding:**

*The School Corporation had not established an effective internal control system over the federal award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the School Corporation's Schedule of Expenditures of Federal Awards (SEFA). Due to the lack of internal controls, the SEFA contained material errors.*

#### **Status of Audit Finding:**

*Partially Corrected*

#### **Response Comments:**

*Moving forward treasurer will provide even more information to the reviewer specifically pertaining to the findings and any other pertinent information for that person to have a better idea of what they are looking for.*

### **FINDING 2022-002**

**Fiscal year in which the finding initially occurred:** FY2022

**Current Audit Period:** July 1, 2022 to June 30, 2024

**Finding Subject:** COVID-19 – Education Stabilization Fund – Reporting

#### **Summary of Finding:**

*The School Corporation had not designed, nor implemented, a system of internal controls to ensure that the annual Elementary and Secondary School Emergency Relief (ESSER) Data Collection reports (Reports) were complete and accurately submitted. The Reports were prepared by one employee without a documented oversight, review, or approval process in place to prevent, or detect and correct, errors.*

#### **Status of Audit Finding:**

*Partially Corrected*

#### **Response Comments:**

*The superintendent worked with me on some areas of this report as much as he could because he was not here when all this took place. I just didn't think about having him sign something. These grants are completed, and we*

**Superintendent**  
Mr. Sam Melton  
smelton@jaccendel.k12.in.us

**HS Principal**  
Dr. Matt Maple  
mmapple@jaccendel.k12.in.us

**HS Assistant Principal / AD**  
Mr. Paul Stone  
pstone@jaccendel.k12.in.us

**Elementary Principal**  
Mrs. Dee Budd  
dbudd@jaccendel.k12.in.us

**EL Assistant Principal**  
Mr. Jason Hughes  
jhughes@jaccendel.k12.in.us

*will no longer receive any of this money. Although I am not sure how or what to have the superintendent sign, we will figure it out and if or when there is another date collection, I will have him sign it.*

**FINDING 2022-003**

**Fiscal year in which the finding initially occurred:** FY2022

**Current Audit Period:** July 1, 2022 to June 30, 2024

**Finding Subject:** COVID-19 – Education Stabilization Fund – Special Tests and Provisions – Participation of Private School Children

**Summary of Finding:**

*The School Corporation did not have adequate policies and procedures in place to ensure that equitable services were provided to eligible private school children, their teachers, and their families. The School Corporation did not consult with private schools during the audit period as required.*

**Status of Audit Finding:**

*Fully corrected and the original corrective action was implemented.*

**FINDING 2022-004**

**Fiscal year in which the finding initially occurred:** FY2022

**Current Audit Period:** July 1, 2022 to June 30, 2024

**Finding Subject:** COVID-19 – Education Stabilization Fund – Special Tests and Provisions – Wage Rate Requirements

**Summary of Finding:**

*The School Corporation did not have adequate policies or procedures to ensure that wage rate provisions were included in, and certified payrolls were submitted for, construction contracts in excess of \$2,000 paid from federal grant funds. No certified weekly payrolls were obtained for examination for the two construction projects the School Corporation funded with Elementary and Secondary School Emergency Relief Fund funds. Additionally, wage rate provisions were not included in the contracts.*

**Status of Audit Finding:**

*Fully corrected and the original corrective action was implemented.*



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## CORRECTIVE ACTION PLAN

### **FINDING 2024-001**

**Finding Subject:** Preparation of the Schedule of Expenditures of Federal Awards

#### **Summary of Finding:**

The School Corporation had not properly reviewed the federal grant information prepared and submitted in Gateway. Although the Corporation Treasurer entered the information into Gateway, and a second individual reviewed the information for accuracy and completeness, the internal control was not effective and did not prevent, or detect and correct, errors prior to submission.

**Contact Person Responsible for Corrective Action:** Trina Huff

**Contact Phone Number and Email Address:** (812) 689-4114, thuff@jaccendel.k12.in.us

#### **Views of Responsible Officials:**

We concur with the finding

#### **Description of Corrective Action Plan:**

Moving forward treasurer will provide even more information to the reviewer specifically pertaining to the findings and any other pertinent information for that person to have a better idea of what they are looking for.

#### **Anticipated Completion Date:**

With the completion of the next SEFA June 30, 2025

### **FINDING 2024-002**

**Finding Subject:** Special Education Cluster (IDEA) – Internal Controls

#### **Summary of Finding:**

The Indiana Department of Education calculates the Maintenance of Effort - Level of Effort based on expenditure information submitted on the Form 9 for that fiscal year. The Treasurer was responsible for the preparation and submission of the Form 9. There were no documented internal controls in place such as an oversight, review, or approval process to ensure expenditures were correctly reported.

**Contact Person Responsible for Corrective Action:** Trina Huff

**Contact Phone Number and Email Address:** (812) 689-4114, thuff@jaccendel.k12.in.us

#### **Views of Responsible Officials:**

We concur with the finding

**Superintendent**  
Mr. Sam Melton  
smelton@jaccendel.k12.in.us

**HS Principal**  
Dr. Matt Maple  
mmaple@jaccendel.k12.in.us

**HS Assistant Principal / AD**  
Mr. Paul Stone  
pstone@jaccendel.k12.in.us

**Elementary Principal**  
Mrs. Dee Budd  
dbudd@jaccendel.k12.in.us

**EL Assistant Principal**  
Mr. Jason Hughes  
jhughes@jaccendel.k12.in.us

**Description of Corrective Action Plan:**

Moving forward treasurer will provide even more information to the reviewer specifically pertaining to the findings and any other pertinent information for that person to have a better idea of what they are looking for. I actually printed the Form 9 transmittal report that has the accounts and amounts on it and had the Superintendent review it and sign off on it for the December 2024 Form 9. This will be our process moving forward.

**Anticipated Completion Date:**

With the completion of the most recent form 9 December 31, 2024.

***FINDING 2024-003***

**Finding Subject:** Education Stabilization - Reporting

**Summary of Finding:**

The School Corporation had not designed, nor implemented, a system of internal controls to ensure that the annual Elementary and Secondary School Emergency Relief (ESSER) Data Collection reports (Reports) were complete and accurately submitted. The Reports were prepared by one employee without a documented oversight, review, or approval process in place to prevent, or detect and correct, errors.

**Contact Person Responsible for Corrective Action:** Trina Huff

**Contact Phone Number and Email Address:** (812) 689-4114, [thuff@jaccendel.k12.in.us](mailto:thuff@jaccendel.k12.in.us)

**Views of Responsible Officials:**

We concur with the finding

**Description of Corrective Action Plan:**

Moving forward treasurer will provide even more information to the reviewer specifically pertaining to the findings and any other pertinent information for that person to have a better idea of what they are looking for and will keep documentation of the review being done and signed off on.

**Anticipated Completion Date:**

This will be corrected with the next round of ESSER reporting due January 2025.

***FINDING 2024-004***

**Finding Subject:** Special Education Cluster (IDEA) - Earmarking

**Summary of Finding:**

The Non-Public Proportionate Share expenditures for the 22611-048-PN01 grant award could not be verified for the individual member schools. The non-public school share funds for the participating member schools were allocated based on the yearly budget for certified staff instead of time charged to the non-public schools. These allocations were the amounts reported to IDOE. As such, we were unable to identify which expenditures were for each school in order to verify the minimum amount per the grant award was expended and properly reported to IDOE as required.

**Contact Person Responsible for Corrective Action:** Trina Huff

**Contact Phone Number and Email Address:** (812) 689-4114, [thuff@jaccendel.k12.in.us](mailto:thuff@jaccendel.k12.in.us)

**Views of Responsible Officials:**

We concur with the finding.

**Description of Corrective Action Plan:**

Expenses for non-public schools are tracked and charged to the appropriate corporation. Staff record time spent at each non-public school, sign and date the form and turn it into the treasurer. The expenses are then moved to the correct expense line on the grant after receiving this information. Materials that are purchased are charged to the correct expense account when paid.

**Anticipated Completion Date:**

July 1, 2023

## OTHER REPORTS

In addition to this report, other reports may have been issued for the School Corporation. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.