

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

SUPPLEMENTAL COMPLIANCE REPORT
OF
COVERED BRIDGE SPECIAL EDUCATION DISTRICT
VIGO COUNTY, INDIANA
July 1, 2012 to June 30, 2014



FILED
02/18/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Jeffery Blake	07-01-12 to 07-01-16
Treasurer	Deborah J. Thompson	07-01-12 to 07-01-16
President of the Board	Daniel Tanoos	07-01-12 to 07-01-16



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TO: THE OFFICIALS OF THE COVERED BRIDGE SPECIAL
EDUCATION DISTRICT, VIGO COUNTY, INDIANA

This report is supplemental to our audit report of the Covered Bridge Special Education District (School Corporation), for the period from July 1, 2012 to June 30, 2014. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the School Corporation. It should be read in conjunction with our Financial Statement Audit Report of the School Corporation, which provides our opinions on the School Corporation's financial statement. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

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

October 27, 2015

COVERED BRIDGE SPECIAL EDUCATION DISTRICT
AUDIT RESULTS AND COMMENTS

COMPENSATION AND BENEFITS

The Covered Bridge Special Education District Director received raises in accordance with the collective bargaining agreements during the audit period. However, the Director's contract, dated July 1, 2011, does not state that subsequent increases in the collective bargaining agreements pertain to this contract.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

COLLECTIVE BARGAINING AGREEMENT

The Covered Bridge Special Education District Director received raises in accordance with the collective bargaining agreements during the audit period. However, the Director's contract, dated July 1, 2011, does not state that subsequent increases in the collective bargaining agreements pertain to this contract.

School Corporation adopts the collective bargaining agreement between Vigo County Community School Corporation and the Vigo County Teachers Association. The School Corporation failed to post the collective bargaining agreement on their website within 14 days after the parties reached agreement for the years 2012, 2013, and 2014.

Indiana Code 20-29-6-19 states:

"Not later than fourteen (14) business days after the parties have reached an agreement under this chapter, the school employer shall post the contract upon which the parties have agreed on the school employer's Internet web site."

COVERED BRIDGE SPECIAL EDUCATION DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on October 27, 2015, with Jeffery Blake, Executive Director; Ruth Tobias, Assistant Director; Deborah J. Thompson, Treasurer; Pam Creager, Deputy Treasurer; and Daniel Tanoos, President of the Board.