



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

December 29, 2023

Charter School Board
Dugger Union Community School Corporation
Sullivan County, Indiana

We have reviewed the Supplemental Audit Report for the Dugger Union Community School Corporation prepared by Greenwalt CPAs, Inc., Independent Public Accountants, for the period July 1, 2022 to June 30, 2023. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

We call your attention to the finding in the report on page 3.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

SUPPLEMENTAL AUDIT REPORT OF
DUGGER UNION COMMUNITY
SCHOOL CORPORATION

SULLIVAN COUNTY, INDIANA
JULY 1, 2022 TO JUNE 30, 2023

DUGGER UNION COMMUNITY SCHOOL CORPORATION
SUPPLEMENTAL AUDIT REPORT
TABLE OF CONTENTS
JUNE 30, 2023

School Officials 1

Transmittal Letter 2

Schedule of Audit Results and Comments..... 3

Exit Conference..... 4

SCHOOL OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of Board of Directors	Gina Lovelace	07/01/2019 – to date
Treasurer of Board of Directors	Carri Howard	08/01/2020 – to date
Principal	Darin Simpson	07/01/2018 – to date



To the Board of Directors of
Dugger Union Community School Corporation:

We have audited the financial statements of Dugger Union Community School Corporation (the School) as of and for the year ended June 30, 2023 and have issued our report thereon dated December 5, 2023.

In connection with that audit and with our consideration of the School's internal controls as required by the *Guidelines for the Audits of Charter Schools Performed by Private Examiners* (Guide), issued by the Indiana State Board of Accounts, we performed procedures prescribed under the Guide for the year ended June 30, 2023.

As required by the Guide, we performed procedures to test compliance with the requirements that are applicable to the School. Our procedures were substantially narrower in scope than an audit, the objective of which is the expression of an opinion on the School's compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests disclosed an instance of noncompliance with those requirements, which is described in the accompanying Schedule of Audit Results and Comments.

The purpose of this report is solely to describe the scope of our testing over compliance with the requirements prescribed under the Guide and the results of that testing, and not to provide a legal determination of compliance with those requirements. Accordingly, this report is not suitable for any other purpose.

Greenwalt CPAs, Inc.

December 5, 2023

DUGGER UNION COMMUNITY SCHOOL CORPORATION

MARION COUNTY

SCHEDULE OF AUDIT RESULTS AND COMMENTS

Mileage reimbursement rate paid did not agree to the School's travel policy.

Of the four (4) travel reimbursements tested, four (4) used a reimbursement rate that did not align with the School's travel policy. The School's travel policy states that mileage reimbursement shall use the IRS federal rate. The School reimbursed at a rate that was less than the IRS federal rate.

The charter school must establish a travel policy that details the procedures for an employee to get approval to attend meetings and conferences; must detail when an employee is in travel status; must detail the procedures for employees to get reimbursement for travel expenses; and the policy must establish a reasonable mileage reimbursement rate (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8).

DUGGER UNION COMMUNITY SCHOOL CORPORATION

SULLIVAN COUNTY, INDIANA

EXIT CONFERENCE

The contents of this report were discussed on December 5, 2023 with Darin Simpson (Jr/Sr High Administrator), Darin Greggs and Danielle Elliott (Outsourced Accountants with Greggs & Reid CPAs), and Carri Howard (Board Treasurer).