

**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

BEECH GROVE CITY SCHOOLS

MARION COUNTY, INDIANA

July 1, 2022 to June 30, 2024



FILED

03/20/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Business Manager	Julia Smith	07-01-22 to 06-30-25
Superintendent of Schools	Dr. Laura Hammack	07-01-22 to 06-30-25
President of the School Board	Jannis King Rob Challis	07-01-22 to 12-31-23 01-01-24 to 06-30-25



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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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 BEECH GROVE CITY SCHOOLS, MARION 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 Beech Grove City Schools (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 March 10, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

March 10, 2025



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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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 BEECH GROVE CITY SCHOOLS, MARION COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Beech Grove City Schools' (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.

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.

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)

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.

Report on Internal Control over Compliance

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.

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)

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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.

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 March 10, 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

March 10, 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.



BEECH GROVE CITY SCHOOLS
 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
Department of Agriculture							
Child Nutrition Cluster							
School Breakfast Program	Indiana Department of Education	10.553					
School Breakfast			FY 2023	\$ -	\$ 557,817	\$ -	\$ -
School Breakfast			FY 2024	-	-	-	531,168
Total - School Breakfast Program				-	557,817	-	531,168
National School Lunch Program							
After School Snack	Indiana Department of Education	10.555					
School Lunch			FY 2023	-	25,959	-	-
Supply Chain Foodservice			FY 2023	-	1,337,881	-	-
School Lunch			FY 2024	-	-	-	89,494
After School Snack			FY 2024	-	-	-	1,377,811
Commodities			FY 2024	-	-	-	1,791
			FY 2023/FY 2024	-	106,950	-	142,034
Total - National School Lunch Program				-	1,470,790	-	1,611,130
Summer Food Service Program for Children							
Summer Food Service	Indiana Department of Education	10.559					
Summer Food Service			FY 2023	-	420	-	-
Summer Food Service			FY 2024	-	-	-	21,609
Total - Summer Food Service Program for Children				-	420	-	21,609
Total - Child Nutrition Cluster				-	2,029,027	-	2,163,907
Child and Adult Care Food Program							
Supper Program	Indiana Department of Education	10.558					
Supper Program			FY 2023	-	135,054	-	-
			FY 2024	-	-	-	90,456
Total - Child and Adult Care Food Program				-	135,054	-	90,456
Total - Department of Agriculture				-	2,164,081	-	2,254,363
Department of Education							
Special Education Cluster (IDEA)							
Special Education Grants to States							
Paraprofessional Training Grant	Indiana Department of Education	84.027A					
IDEA Part B			78251	-	-	-	443
IDEA Part B			22611-145-PN01	-	179,820	-	1,553
IDEA Part B			23611-145-PN01	-	654,570	-	39,957
IDEA Part B			24611-145-PN01	-	-	-	690,674
Subtotal - Special Education Grants to States				-	834,390	-	732,627
COVID-19 - Special Education Grants to States							
ARP IDEA 611	Indiana Department of Education	84.027X					
			22611-145-ARP	-	84,382	-	91,796
Total - Special Education Grants to States				-	918,772	-	824,423

BEECH GROVE CITY SCHOOLS
 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
Special Education Preschool Grants	Indiana Department of Education	84.173A					
IDEA Preschool			22619-145-PN01	-	12,854	-	739
IDEA Preschool			23619-145-PN01	-	-	-	73
Subtotal - Special Education Preschool Grants				-	12,854	-	812
COVID-19 - Special Education Preschool Grants	Indiana Department of Education	84.173X					
ARP IDEA 619			22619-145-ARP	-	12,892	-	-
Total - Special Education Preschool Grants				-	25,746	-	812
Total - Special Education Cluster (IDEA)				-	944,518	-	825,235
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010					
Title I			S010A210014	-	472,795	-	-
Title I			S010A220014	-	321,524	-	461,176
Title I			S010A230014	-	-	-	608,749
Total - Title I Grants to Local Educational Agencies				-	794,319	-	1,069,925
English Language Acquisition State Grants	Indiana Department of Education	84.365					
Title III			S365A210013	-	9,177	-	-
Title III			S365A220013	-	14,541	-	-
Title III			S365A230013	-	-	-	13,939
Total - English Language Acquisition State Grants				-	23,718	-	13,939
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367					
Title II Part A			A58424C10132	-	-	-	3,500
Title II Part A			S367A210013	-	4,437	-	2,653
Title II			S367A200013	-	-	-	2,196
Title II Part A			S367A220013	-	86,803	-	26,632
Title II Part A			S367A230013	-	-	-	98,075
Total - Supporting Effective Instruction State Grants				-	91,240	-	133,056
Teacher and School Leader Incentive Grants	Direct Grant	84.374					
TSL Grant			S374A210017	-	1,685,823	-	1,949,613
Total - Teacher and School Leader Incentive Grants				-	1,685,823	-	1,949,613
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424					
Title IV			S424A220015	-	53,906	-	1,741
Title IV			S424A230015	-	-	-	57,737
Total - Student Support and Academic Enrichment Program				-	53,906	-	59,478

BEECH GROVE CITY SCHOOLS
 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
COVID-19 - Education Stabilization Fund	Indiana Department of Education						
ESSER II		84.425D	S425D210013	-	1,256,877	-	-
ESSER III		84.425U	S425U210013	-	2,252,493	-	979,046
Total - COVID-19 - Education Stabilization Fund				-	3,509,370	-	979,046
Total - Department of Education				-	7,102,894	-	5,030,292
Department of Health and Human Services							
CCDF Cluster							
Child Care and Development Block Grant	Indiana Department of Education	93.575					
Childcare Development Block Grant			FY22	-	56,977	-	-
Total - CCDF Cluster				-	56,977	-	-
Medicaid Cluster							
Medical Assistance Program	Indiana Family and Social Services Administration	93.778					
Medicaid - IEP			FY 2023	-	42,345	-	-
Medicaid - IEP			FY 2024	-	-	-	78,636
Medical Assistance Program	Indiana Department of Education	93.778					
Medicaid - MAC			FY 2023	-	56,204	-	-
Medicaid - MAC			FY 2024	-	-	-	129,816
Total - Medical Assistance Program				-	98,549	-	208,452
Total Medicaid Cluster				-	98,549	-	208,452
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Indiana Department of Education	93.566					
Afghan Refugee School Impact Grant			700REFAFGANRF23	-	4,600	-	4,982
Afghan Refugee School Impact Grant			700REFSOCVCF23	-	-	-	2,531
Total - Refugee and Entrant Assistance State/Replacement Designee Administered Programs				-	4,600	-	7,513
Total - Department of Health and Human Services				-	160,126	-	215,965
Total federal awards expended				\$ -	\$ 9,427,101	\$ -	\$ 7,500,620

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

BEECH GROVE CITY SCHOOLS
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 nonfederal 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.

BEECH GROVE CITY SCHOOLS
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?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	no

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
	Child Nutrition Cluster	Unmodified
	Special Education Cluster (IDEA)	Unmodified
84.010	Title I Grants to Local Educational Agencies	Unmodified
84.374	Teacher and School Leader Incentive Grants	Unmodified
84.425	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
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Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.



AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the School Corporation. The document is presented as intended by the School Corporation.



BEECH GROVE CITY SCHOOLS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-001 and 2022-001

Fiscal year in which the finding initially occurred: 2020

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

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

Status of Audit Finding:

Fully Corrected and the original corrective action was implemented.

FINDING 2022-002

Fiscal year in which the finding initially occurred: 2022

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

Finding Subject: Financial Transactions and Reporting

Status of Audit Finding:

Fully Corrected and the original corrective action was implemented.

FINDING 2022-003

Fiscal year in which the finding initially occurred: 2022

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

Finding Subject: Child Nutrition Cluster – Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Special Tests and Provisions – School Food Accounts

Status of Audit Finding:

Fully Corrected and the original corrective action was implemented.

FINDING 2022-004

Fiscal year in which the finding initially occurred: 2022

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

Finding Subject: Title I Grants to Local Educational Agencies - Earmarking



BEECH GROVE

CITY SCHOOLS

Status of Audit Finding:

Fully Corrected and the original corrective action was implemented.

FINDING 2022-005

Fiscal year in which the finding initially occurred: 2022

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

Finding Subject: Title I Grants to Local Educational Agencies - Eligibility

Status of Audit Finding:

Fully Corrected and the original corrective action was implemented.

FINDING 2022-006

Fiscal year in which the finding initially occurred: 2022

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

Finding Subject: COVID-19 Education Stabilization Fund – Activities Allowed or Unallowed

Status of Audit Finding:

Fully Corrected and the original corrective action was implemented.

FINDING 2022-007

Fiscal year in which the finding initially occurred: 2022

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

Finding Subject: COVID-19 Education Stabilization Fund – Equipment and Real Property Management

Status of Audit Finding:

Fully Corrected and the original corrective action was implemented.

FINDING 2022-008

Fiscal year in which the finding initially occurred: 2022

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



BEECH GROVE

CITY SCHOOLS

Finding Subject: COVID-19 Education Stabilization Fund - Reporting

Status of Audit Finding:

Fully Corrected and the original corrective action was implemented.

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/>.