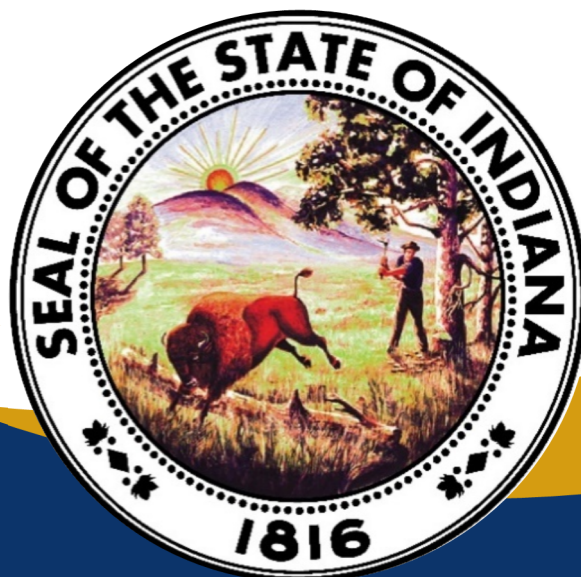


**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

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

FEDERAL COMPLIANCE AUDIT REPORT
OF

SOUTHWESTERN JEFFERSON COUNTY
CONSOLIDATED SCHOOL CORPORATION
JEFFERSON COUNTY, INDIANA
July 1, 2022 to June 30, 2024



FILED

03/11/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Laura M. Boldery	07-01-22 to 06-30-25
Superintendent of Schools	Jeffrey L. Bates	07-01-22 to 06-30-25
President of the School Board	Richard P. Stockdale	07-01-22 to 06-30-25



Paul D. Joyce, CPA
State Examiner

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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 SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED
SCHOOL CORPORATION, JEFFERSON 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 Southwestern Jefferson County Consolidated 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 27, 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.

Southwestern Jefferson County Consolidated 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 27, 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 SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOL CORPORATION, JEFFERSON COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Southwestern Jefferson County Consolidated 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.

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

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.

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)

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 and 2024-003, 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.

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 27, 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 27, 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.



SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED 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
Department of Agriculture							
Child Nutrition Cluster							
School Breakfast Program	Indiana Department of Education	10.553					
Student Breakfast Program			SY 2022-2023	\$ -	\$ 219,496	\$ -	\$ -
Student Breakfast Program			SY 2023-2024	-	-	-	207,574
Total - School Breakfast Program				-	219,496	-	207,574
National School Lunch Program	Indiana Department of Education	10.555					
Student Lunch Program			SY 2022-2023	-	534,476	-	-
Student Lunch Program			SY 2023-2024	-	-	-	461,205
Commodities			SY 2022-2023	-	52,939	-	-
Commodities			SY 2023-2024	-	-	-	72,064
SNP Emergency funds			SY 2022-2023	-	71,972	-	-
SNP Emergency funds			SY 2023-2024	-	-	-	43,745
Total - National School Lunch Program				-	659,387	-	577,014
Total - Child Nutrition Cluster				-	878,883	-	784,588
Child Nutrition Discretionary Grants Limited Availability	Action for Healthy Kids (AFHK)	10.579					
Healthy Meals Incentive Grant			a084W00001q11oU	-	-	-	10,407
Pandemic EBT Administrative Costs	Indiana Department of Education	10.649					
Pandemic EBT			SY 2022-2023	-	628	-	-
Total - Department of Agriculture				-	879,511	-	794,995
Department of Justice							
Public Safety Partnership and Community Policing Grants	Direct Grant	16.710					
Federal COPS			2019SVWX0091	-	-	-	5,034
Federal COPS			2019SVWX0091	-	68,215	-	-
Total - Public Safety Partnership and Community Policing Grants				-	68,215	-	5,034
Total - Department of Justice				-	68,215	-	5,034

SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED 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
Department of Education							
Special Education Cluster (IDEA)							
Special Education Grants to States	Indiana Department of Education	84.027					
Special Education Grants to States			21611-035-PN01	-	46,117	-	-
Special Education Grants to States			22611-035-PN01	-	303,335	-	19,386
Special Education Grants to States			23611-035-PN01	-	58,277	-	301,378
Special Education Grants to States			24611-035-PN01	-	-	-	78,885
FY 2023-24 Para Training Grant			Contract78800	-	-	-	416
Subtotal - Special Education Grants to States				-	407,729	-	400,065
COVID-19 - Special Education Grants to States	Indiana Department of Education	84.027					
FY2022 IDEA ARP - Special Education			22611-035-ARP	-	23,328	-	76,589
Total - Special Education Grants to States				-	431,057	-	476,654
Special Education Preschool Grants	Indiana Department of Education	84.173					
Special Education Grants to States			21619-035-PN01	-	2,009	-	-
Special Education Grants to States			22619-035-PN01	-	6,535	-	486
Special Education Grants to States			23619-035-PN01	-	115	-	5,464
Special Education Grants to States			24619-035-PN01	-	-	-	51
Subtotal - Special Education Preschool Grants				-	8,659	-	6,001
COVID-19 - Special Education Preschool Grants	Indiana Department of Education	84.173					
FY2022 IDEA ARP - Preschool			22619-035-ARP	-	300	-	4,557
Total - Special Education Preschool Grants				-	8,959	-	10,558
Total - Special Education Cluster (IDEA)				-	440,016	-	487,212
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010					
Title I Basic Grant			S010A210014	-	175,785	-	-
Title I Basic Grant			S010A220014	-	140,235	-	117,694
Title I Basic Grant			S010A230014	-	-	-	93,600
Total - Title I Grants to Local Educational Agencies				-	316,020	-	211,294

SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED 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: Supporting Effective Instruction			S367A210013	-	2,276	-	13,758
Title II Part A: Supporting Effective Instruction			S367A200013	-	31,003	-	-
Total - Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)				-	33,279	-	13,758
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424					
Title IV-D Grant			S424D20003	-	1,356	-	-
Title IV-A Grant			S424A190015	-	6,254	-	-
Title IV-A Grant			S424A200015	-	8,408	-	2,098
Title IV-A Grant			S424A220015	-	-	-	13,121
Title IV-A Grant			S424A210015	-	15,258	-	-
Total - Student Support and Academic Enrichment Program				-	31,276	-	15,219
COVID-19 - Education Stabilization Fund	Indiana Department of Education						
Coronavirus Aid Relief and Economic Securities Act		84.425D	S425D200013	-	125,895	-	-
ESSER II (CRRSA)		84.425D	S425D210013	-	155,975	-	59,289
ESSER III		84.425U	S425U210013	-	505,078	-	572,933
Total - COVID-19 - Education Stabilization Fund				-	786,948	-	632,222
Total - Department of Education				-	1,607,539	-	1,359,705
Department of Homeland Security							
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) FEMA	Indiana Department of Homeland Security	97.036	DR-4515-IN	-	37,561	-	-
Total - Department of Homeland Security				-	37,561	-	-
Total federal awards expended				\$ -	\$ 2,592,826	\$ -	\$ 2,159,734

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

SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED 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 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.

Note 3. Madison Area Educational Special Services Unit

The School Corporation is a member of the Madison Area Educational Special Services Unit (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.

SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED 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
	Child Nutrition Cluster	Unmodified
	Special Education Cluster (IDEA)	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

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.

SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition and Context

The School Corporation is required to file Annual Financial Reports (AFR) annually via the Indiana Gateway for Government Units financial reporting system. The School Corporation filed its reports as prescribed; however, the internal controls over the AFR, which was the source of the School Corporation's Schedule of Expenditures of Federal Awards (SEFA), were not effective.

The Assistant Superintendent of Schools compiled the information for the AFR, and the Treasurer reviewed and submitted the information. The internal control was not effective and did not prevent, or detect and correct, errors prior to submission, which resulted in the following errors:

- The COVID-19 - Education Stabilization Fund expenditures were overstated by \$230,443.
- Other grants had individually immaterial errors that resulted in misstatements of expenditures of \$409,278.
- Other errors included incorrect program names, identifying numbers, pass-through entities, and federal grantor agencies.

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 . . ."

SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED 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 § 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.

SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED 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 had not established an effective system of internal controls that would have ensured proper reporting of the SEFA. The reviewer did not detect the errors noted in the *Condition and Context*.

Effect

Without a proper system of internal controls in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA included 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: Child Nutrition Cluster- Special Tests and Provisions - Non-Profit School Food Service Accounts
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program
Assistance Listings Numbers: 10.553, 10.555
Federal Award Numbers and Years (or Other Identifying Numbers): SY 2022-2023, SY 2023-2024
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Special Tests and Provisions - Non-Profit School Food Service Accounts
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 Special Tests and Provisions - Non-Profit School Food Service Accounts compliance requirement.

SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

All revenues and expenditures of the nonprofit school food service account are to be accounted for in accordance with state and federal requirements. As such, separate accounting is to be made for the school food service, federal reimbursements are to be correctly credited to the food service account, and transfers out of the school food service account are to be for allowable costs of the school food service. Receipt of the School Corporation's federal reimbursements were posted to the ledger by one individual and the established internal control of having the Treasurer review and sign the receipts to ensure that all reimbursements were properly credited to the food service account was not documented after March 2023.

The lack of internal controls was a systemic issue from March of 2023 through the end of 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

After an upgrade to the School Corporation's financial management software, the Treasurer no longer manually signed the receipts to document her review. No alternative documentation of her review, or a compensating internal control was presented for audit.

Effect

Without the proper design or implementation of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. This could result in revenues not being correctly credited to the food service account to be used for allowable costs.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the School Corporation design its system of internal controls to ensure that internal controls are in place and properly documented.

Views of Responsible Officials

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

SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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: 84.425D, 84.425U
Federal Award Numbers and Years (or Other Identifying Numbers): S425D200013, S425D210013,
S425U210013

Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Reporting
Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2022-003.

Condition and Context

An effective internal control system was not designed, nor 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) annual data collection reports (reports) were completely and accurately submitted. The reports were prepared by one employee without an oversight or review process in place to prevent, or detect and correct, errors.

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

After staffing changes, a proper system of internal controls was not designed by management of the School Corporation. Embedded within a properly designed and implemented internal control system should be internal controls consisting of policies and procedures. Policies reflect the School Corporation's management statements of what should be done to effect internal controls, and procedures should consist of actions that would implement these policies.

SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

Without the proper implementation of an effectively designed system of internal controls, errors on reports could remain undetected and uncorrected.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the School Corporation establish a proper system of internal controls and develop policies and procedures to ensure all reports submitted on behalf of the COVID-19 - Education Stabilization Fund program funds are accurate and complete.

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.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-001 and FINDING 2022-001

Fiscal year in which the finding initially occurred: 2014

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 effective internal controls over the federal grant 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).

The School Corporation failed to properly review the federal grant information prepared and submitted in Gateway. Although one employee prepared and entered the federal award information into Gateway, and another employee reviewed and approved the information entered, the internal control was not effective and did not detect and allow correction of errors prior to submission.

Status of Audit Finding:

Partially Corrected

Response Comments:

The corrective action plan for finding 2022-001 is determined to be partially corrected. The reasons for this determination are as follows: After the completion of the 2022 audit process (filed 2/24/2023), we began following the process outlined in the corresponding corrective action plan. The available documentation demonstrates that this process was in place for the 2023 SEFA. Unfortunately, it was not implemented effectively for the 2024 SEFA due to significant changes in staffing at the central office. The primary reviewer left full time employment on 10/6/2023 and the secondary reviewer retired on June 30th, 2024. With the hiring/training of new staff, beginning of a new school year, creating new teacher contracts, etc. the process was not able to be implemented as it was for the 2023 SEFA.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-002 and FINDING 2022-002

Fiscal year in which the finding initially occurred: 2016

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

Finding Subject: Financial Transactions and Reporting

Summary of Finding:

There were deficiencies in the internal control system of the School Corporation related to financial transactions and reporting. The School Corporation had not established effective internal controls over the financial information entered in Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the School Corporation's financial statement.

The Treasurer uploaded the School Corporation's financial information into Gateway; however, there was not a documented review or approval of the data prior to submission that would have allowed for the detection or correction of errors on the financial statement.

Additionally, the School Corporation had no process to identify or communicate corrective action to improve internal controls. Effective internal controls over financial reporting requires the School Corporation to monitor and assess the quality of the system of internal controls.

Status of Audit Finding:

Fully Corrected and the original corrective action was implemented

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2022-003

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 - Reporting

Summary of Finding:

An effective internal control system was not designed, nor 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 control to ensure that the annual Elementary and Secondary School Emergency Relief (ESSER) and the Governor's Emergency Education Relief (GEER) annual data collection reports (Reports) were complete and accurately submitted. The Reports were prepared by one employee without an oversight or review process in place to prevent, or detect and correct, errors.

Additionally, for two of eight key line items tested the documentation provided did not agree with the information reported. The Full Time Equivalent (FTE) key line item on the ESSER I, Year 1, and GEER I, Year 1, reports were understated by 5.5 and 19 FTE employees, respectively.

Status of Audit Finding:

Partially Corrected

Response Comments:

The corrective action plan for finding 2022-003 is determined to be partially corrected. The reasons for this determination are as follows: After the completion of the 2022 audit process (filed 2/24/2023), we began following the process outlined in the corresponding corrective action plan. The process was implemented on numerous reports for various grants as can be illustrated in available documentation. Unfortunately, there were some reports that did not have the full process implemented due to the short timeline and extensive data requested. In addition, the loss of long-time staff members negatively impacted our ability to formally implement the process described on all reports.

Regarding the FTE differences noted, the reports requested FTE at a specific date in time and our best effort was made to get an accurate number for our report. Based on the finding shown here, the value listed on the report that was submitted to the state should have been used to satisfy the requirement even though it would not have been specific to that date in time. Moving forward, the FTE from the state report will be used.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2022-004

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

Summary of Finding:

An effective internal control system, which would include segregation of duties, was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Equipment and Real Property Management compliance requirement.

The School Corporation paid \$481,504 for smart boards with COVID-19 - Education Stabilization Fund program funds. These assets were not added to a detailed listing of capital assets that would include a description of the property, a serial number or other identification number, the source of funding for the property (including the federal award identification number (FAIN)), who holds the title, acquisition date, cost of property, percentage of federal participation in the project costs for the federal award under which the property was acquired, the location and the use and condition of the property.

Additionally, the School Corporation performed a physical inventory in November of 2021, which included the smart boards; however, the inventory was not reconciled to the capital asset records. As a result, these assets were not properly safeguarded and maintained.

Status of Audit Finding:

Fully Corrected and the original corrective action was implemented

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2022-005

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 – Special Tests and Provisions – Wage Rate Requirements

Summary of Finding:

An effective internal control system was not designed, nor implemented at the School Corporation to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions - Wage Rate Requirements compliance requirement.

Construction contracts in excess of \$2,000 financed by federal assistance funds must pay wages not less than those established for the locality of the project (prevailing wage rates) by the Department of Labor (DOL) to their laborers and mechanics. Nonfederal entities are to include in their construction contracts subject to the Wage Rate Requirements a provision that the contractor or subcontractor comply with these requirements and the DOL regulations. This would include a requirement to submit a copy of the payroll and statement of compliance to the entity for each week in which contract work was performed.

The School Corporation obtained quotes for the installation of an air purification system and the upgrade of the facility to touchless fixtures and water fountains. The amounts paid to the vendor for the building improvements totaled \$333,000. No contracts were signed with the vendor that contained the required prevailing wage rate clause. Additionally, the required certified payrolls were not presented for audit.

Status of Audit Finding:

Fully Corrected and the original corrective action was implemented

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FINDING 2022-006

Fiscal year in which the finding initially occurred: 2022

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

Finding Subject: Special Education Cluster (IDEA) – Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Period of Performance

Summary of Finding:

An effective internal control system, which would include segregation of duties, was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Performance compliance requirements.

The School Corporation was a participating member of the Madison Area Education Special Services Unit Cooperative (Cooperative). The School Corporation was reimbursed by the Cooperative, based on invoices prepared and submitted by the School Corporation for payments to substitute teachers and audit costs related to the special education grants. There was no evidence of administrative oversight of the invoice preparation and submission process by a knowledgeable individual, to ensure that the amounts invoiced were for activities allowed, that the costs were allowable, and were for costs incurred during the period of performance.

Status of Audit Finding:

Fully Corrected and the original corrective action was implemented

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2022-007

Fiscal year in which the finding initially occurred: 2022

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

Finding Subject: Child Nutrition Cluster – Procurement and Suspension and Debarment

Summary of Finding:

An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Federal regulations allow for informal procurement methods when the value of the procurement for property or services does not exceed the simplified acquisition threshold, which is set at \$150,000. This informal process allows for methods other than the formal bid process. The informal process is divided between two methods based on thresholds. Micro-purchases, typically for those purchases \$10,000 or under, and small purchase procedures for those purchases above the micro-purchase threshold, but below the simplified acquisition threshold. Micro-purchases may be awarded without soliciting competitive price rate quotations. If small purchase procedures are used, then price or rate quotations must be obtained from an adequate number of qualified sources.

The School Corporation did not obtain price or rate quotes for two of the four vendors tested that were less than the simplified acquisition threshold of \$150,000, but exceeded the \$10,000 micro-purchase threshold. The micro-purchase threshold may be increased, but the School Corporation did not provide documentation that the threshold had been increased. Documentation detailing the history of procurement, which must include the reason for the procurement method used, was not available for audit.

Status of Audit Finding:

Fully Corrected and the original corrective action was implemented

CORRECTIVE ACTION PLAN

FINDING 2024-001

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

Summary of Finding: Finding 2024-001 indicates a failure to maintain adequate internal control systems with regards to the preparation, review, and submission of the Schedule of Expenditures of Federal Awards (SEFA). As a result of these inadequate internal control systems, the corporation did not prevent, detect, and/or correct errors prior to submission. It has been recommended that a system of internal control be implemented which would include multiple individuals with a segregation of duties. This system should include signatures of each person involved along with their role in the internal control system process.

Contact Person Responsible for Corrective Action: Jason R. Watson, Assistant Superintendent

Contact Phone Number and Email Address: 812-866-6244 (o), 812-599-0627 (c), jwatson@swjcs.us

Views of Responsible Officials: We concur with this audit finding.

Description of Corrective Action Plan:

Action taken to remedy finding 2024-001 includes, but is not limited to, the following:

- Beginning immediately, the existing Excel file maintained to track the School Corporation's SEFA data will be modified with proper program names, identifying numbers, pass-through entities, and federal grantor agencies.
- The Grant Coordinator will prepare and format the data for the required report.
- The prepared and formatted data, along with supporting documentation will be shared via a DocuSign Envelope to be reviewed for accuracy.
- The DocuSign Envelope will be routed to the Food Services Director, for the initial review.
- The Food Service Director will complete his/her review, adding comments and suggestions as needed. An eSignature will confirm that the data appears accurate.
- The DocuSign Envelope will then be routed to Assistant Treasurer 1 for a second review.
- Assistant Treasurer 1 will complete his/her review, adding comments and suggestions as needed. An eSignature will confirm that the data appears accurate.
- The DocuSign envelope is then routed back to the Grant Coordinator for submission, barring any required corrections.
- If corrections to the report are required:
 - The Food Service Director and/or Assistant Treasurer 1 will decline to sign and discuss the changes needed with the Grant Coordinator.
 - The Grant Coordinator creates a second DocuSign Envelope, with the needed corrections and begins the process again.
- The Chief Financial Officer will be designated as monitor and will confirm that both Assistant Treasurer 1 and Food Service Director reviews have been completed and indicates as such via eSignatures.
- After the above steps have been taken, the report will be sent back to the Grant Coordinator to be submitted
- The Grant Coordinator indicates his/her completion by eSignature in the appropriate location.



Anticipated Completion Date: July 31, 2025

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CORRECTIVE ACTION PLAN

FINDING 2024-002

Finding Subject: Child Nutrition Cluster- Special Tests and Provisions-Non-Profit School Food Service Accounts

Summary of Finding: Finding 2024-002 indicates a failure to maintain adequate internal control systems with regards to requirements related to the grant agreement and the Special Tests and Provisions-Non-Profit School Food Service Accounts compliance requirement. As a result of these inadequate internal control systems, the corporation did not prevent, detect, and/or correct errors prior to submission. It has been recommended that a system of internal control be implemented which would include multiple individuals with a segregation of duties. This system should include signatures of each person involved along with their role in the internal control system process.

Contact Person Responsible for Corrective Action: Katie King, Food Services Director

Contact Phone Number and Email Address: 812-866-6254, kking@swjcs.us

Views of Responsible Officials: We concur with this audit finding.

Description of Corrective Action Plan:

Action taken to remedy finding 2024-002 includes, but is not limited to, the following:

- Beginning immediately, Assistant Treasurer 1 will prepare a DocuSign envelope monthly with the following financial reports to be reviewed:
 - Appropriation Report
 - Expenditure Report
 - Revenue Report
 - Fund Detail Report
 - Fund Report
- The DocuSign Envelope will be routed to the Food Services Director, for the initial review.
- The Food Service Director will complete his/her review, adding comments and suggestions as needed. An eSignature will confirm that the data appears accurate.
- The DocuSign Envelope will then be routed to Assistant Treasurer 2 for an additional review.
- Assistant Treasurer 2 will complete his/her review, adding comments and suggestions as needed. An eSignature will confirm that the data appears accurate.
- If corrections to the report are required:
 - The Food Service Director and/or Assistant Treasurer 2 will decline to sign and discuss the changes needed with Assistant Treasurer 1.
 - Assistant Treasurer 1 will then create a second DocuSign Envelope, with the needed corrections and begin the process again.
- If no corrections are needed, the Chief Financial Officer, designated as monitor, will confirm that both the Food Service Director and Assistant Treasurer 2 reviews have been completed and indicates as such via eSignatures.
- After the above steps have been taken, the report will be submitted
- The Grant Coordinator indicates its completion by eSignature in the appropriate location.



Anticipated Completion Date: March 1, 2025

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CORRECTIVE ACTION PLAN

FINDING 2024-003

Finding Subject: Education Stabilization Fund – Reporting

Summary of Finding: Finding 2024-003 indicates a failure to design, nor implemented, a system of internal control to ensure that the annual Elementary and Secondary School Emergency Relief (ESSER) annual data collection reports were completely and accurately submitted. As a result of these inadequate internal control systems, the corporation did not prevent, detect, and/or correct errors prior to submission. It has been recommended that a system of internal control be implemented which would include multiple individuals with a segregation of duties. This system should include signatures of each person involved along with their role in the internal control system process.

Contact Person Responsible for Corrective Action: Jason R. Watson, Assistant Superintendent

Contact Phone Number and Email Address: 812-866-6244 (o), 812-599-0627 (c), jwatson@swjcs.us

Views of Responsible Officials: We concur with this audit finding.

Description of Corrective Action Plan:

Action taken to remedy finding 2024-003 includes, but is not limited to, the following:

- Beginning immediately, the grant coordinator will prepare the reports for any future ESSER reports.
- The reports prepared will be shared with Assistant Treasurer 1 for the initial review. Assistant Treasurer 1 will complete his/her review, adding comments and suggestions as needed.
- If corrections to the report are required:
 - Assistant Treasurer 1 and/or Assistant Treasurer 2 will decline to sign and discuss the changes needed with the grant coordinator.
 - The Grant Coordinator will then create a second DocuSign Envelope, with the needed corrections and begin the process again.
- If no corrections are needed, the Chief Financial Officer, designated as monitor, will confirm that both the Food Service Director and Assistant Treasurer reviews have been completed and indicates as such via eSignatures.
-

Anticipated Completion Date: March 1, 2025

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/>.