

**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

GREENSBURG COMMUNITY SCHOOLS

DECATUR COUNTY, INDIANA

July 1, 2022 to June 30, 2024



FILED

03/21/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Andrea Phillips	07-01-22 to 06-30-25
Superintendent of Schools	Thomas Hunter	07-01-22 to 06-30-25
President of the School Board	Christy Norton Mark Bower	07-01-22 to 06-30-23 07-01-23 to 06-30-25



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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 GREENSBURG COMMUNITY SCHOOLS, DECATUR 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 Greensburg Community 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

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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 GREENSBURG COMMUNITY SCHOOLS, DECATUR COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Greensburg Community 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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2024-001, 2024-002, and 2024-003. Our opinion on each major federal program is not modified with respect to these matters.

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

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

Report on Internal Control over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2024-001, 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.

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

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

We have audited the financial statement of the School Corporation, as of and for the period of July 1, 2022 to June 30, 2024, and the related notes to the financial statement. We issued our report thereon dated 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.



GREENSBURG COMMUNITY 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
<u>Department of Agriculture</u>							
Child Nutrition Cluster							
School Breakfast Program	Indiana Department of Education	10.553					
School Breakfast Program			FY2023	\$ -	\$ 238,348	\$ -	\$ -
School Breakfast Program			FY2024	-	-	-	208,418
				-	-	-	-
Total - School Breakfast Program				-	238,348	-	208,418
National School Lunch Program	Indiana Department of Education	10.555					
Commodities			FY2023	-	92,333	-	-
School Lunch Program			FY2023	-	862,006	-	-
Supply Chain Funds - Round 3			FY2023	-	107,088	-	-
Commodities			FY2024	-	-	-	59,667
School Lunch Program			FY2024	-	-	-	718,597
Supply Chain Funds - Round 4			FY2024	-	-	-	53,423
				-	-	-	-
Total - National School Lunch Program				-	1,061,427	-	831,687
Total - Child Nutrition Cluster				-	1,299,775	-	1,040,105
Child Nutrition Discretionary Grants Limited Availability	Indiana Department of Education	10.579					
School Meals Equipment Grant			FY2024	-	-	-	20,000
COVID-19 - Pandemic EBT Administrative Costs	Indiana Department of Education	10.649					
Pandemic EBT			FY2023	-	628	-	-
				-	-	-	-
Total - Department of Agriculture				-	1,300,403	-	1,060,105
<u>Department of Justice</u>							
STOP School Violence	Indiana Department of Education	16.839					
STOP School Violence			STOPV19	-	7,121	-	-
				-	-	-	-
Total - Department of Justice				-	7,121	-	-
<u>Federal Communications Commission</u>							
COVID-19 - Emergency Connectivity Fund Program	Direct Grant	32.009					
Emergency Connectivity Fund			ECF202205959	-	1,287	-	192,755
				-	-	-	-
Total - Federal Communications Commission				-	1,287	-	192,755
<u>Department of Education</u>							
Special Education Cluster (IDEA)							
Special Education Grants to States	Indiana Department of Education	84.027A					
IDEA 2021-2022			22611-144-PN01	-	44,544	-	-
IDEA 2022-2023			23611-144-PN01	-	509,284	-	66,169
IDEA 2023-2024			24611-144-PN01	-	-	-	522,306
Special Education Paraprofessional Training			FY2023	-	-	-	1,925
				-	-	-	-
Subtotal - Special Education Grants to States				-	553,828	-	590,400

GREENSBURG COMMUNITY 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 - Special Education Grants to States ARP IDEA	Indiana Department of Education	84.027X	22611-144-ARP	-	130,701	-	-
Total - Special Education Grants to States				-	684,529	-	590,400
Special Education Preschool Grants Pre-School Grant 2021-2022 Pre-School Grant 2022-2023 Pre-School Grant 2023-2024	Indiana Department of Education	84.173A	22619-144-PN01 23619-144-PN01 24619-144-PN01	- - -	191 15,295 -	- - -	- 14 15,040
Subtotal - Special Education Preschool Grants				-	15,486	-	15,054
COVID-19 - Special Education Preschool Grants ARP IDEA Pre-School	Indiana Department of Education	84.173X	22619-144-ARP	-	9,900	-	-
Total - Special Education Preschool Grants				-	25,386	-	15,054
Total - Special Education Cluster (IDEA)				-	709,915	-	605,454
Title I Grants to Local Educational Agencies Title I 2021-2022 Title I 2022-2023 Title I 2023-2024	Indiana Department of Education	84.010	S010A210014 S010A220014 S010A230014	- - -	80,641 331,834 -	- - -	- 79,063 369,389
Total - Title I Grants to Local Educational Agencies				-	412,475	-	448,452
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) Title II 2020-2022 Title II 2021-2023 Title II 2022-2024 Level Up Leadership Grant	Indiana Department of Education	84.367	S367A200013 S367A210013 S367A220013 S367A210013	- - - -	4,489 56,854 4,551 -	- - - -	- 10,755 52,733 4,272
Total - Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)				-	65,894	-	67,760
Education Innovation and Research (formerly Investing in Innovation (i3) Fund) Rural Early College Network (Year 3) Rural Early College Network (Year 4) Rural Early College Network (Year 5)	University of Indianapolis	84.411	U411B190018 U411B190018 U411B190018	- - -	31,112 5,638 -	- - -	- 40,937 39,812
Total - Education Innovation and Research (formerly Investing in Innovation (i3) Fund)				-	36,750	-	80,749

GREENSBURG COMMUNITY 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
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424					
Title IV 2020-2022			S424A200015	-	30,273	-	-
Title IV 2021-2023			S424A210015	-	34,851	-	2,026
Title IV 2022-2024			S424A220015	-	2,193	-	25,566
Total - Student Support and Academic Enrichment Program				-	67,317	-	27,592
COVID-19 - Education Stabilization Fund							
GEER Grant	Decatur County Community Schools	84.425C	S425C200018	-	27,256	-	-
CARES Act	Indiana Department of Education	84.425D	S425D200013	-	13,475	-	-
ESSER II (CRRSA)	Indiana Department of Education	84.425D	S425D210013	-	535,601	-	60,619
ESSER III (ARP)	Indiana Department of Education	84.425U	S425U210013	-	801,277	-	1,184,247
Explore Engage Experience	East Central Educational Service Center	84.425U	S425U210013	-	9,000	-	2,000
Total - Education Stabilization Fund				-	1,386,609	-	1,246,866
Total - Department of Education				-	2,678,960	-	2,476,873
<u>Department of Health and Human Services</u>							
Medicaid Cluster							
Medical Assistance Program	Indiana Department of Education	93.778					
Indiana Medical Assistance Program (INMAC)			FY2023	-	51,832	-	-
Indiana Medical Assistance Program (INMAC)			FY2024	-	-	-	52,530
Total - Medical Assistance Program				-	51,832	-	52,530
Total - Medicaid Cluster				-	51,832	-	52,530
Total - Department of Health and Human Services				-	51,832	-	52,530
Total federal awards expended				\$ -	\$ 4,039,603	\$ -	\$ 3,782,263

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

GREENSBURG COMMUNITY 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.

GREENSBURG COMMUNITY 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?	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
84.010	Title I Grants to Local Educational Agencies	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

GREENSBURG COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2024-001

Subject: COVID-19 - Education Stabilization Fund - Equipment and Real Property Management
Federal Agency: Department of Education
Federal Program: COVID-19 - Education Stabilization Fund
Assistance Listings Numbers: 84.425D, 84.425U
Federal Award Numbers and Years (or Other Identifying Numbers): S425D210013, S425U210013
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Equipment and Real Property Management
Audit Findings: Material Weakness, Other Matters

Condition and Context

The School Corporation had not properly designed a system of internal controls in order to ensure compliance with requirements related to the grant agreement and the Equipment and Real Property Management compliance requirement.

A property record or capital asset listing is required to be maintained for all equipment purchased with the COVID-19 - Education Stabilization Fund grant award to ensure adequate safeguards are in place to prevent loss or damage of items. Equipment to be included in the listing is that which exceeds the School Corporation's capital asset threshold of \$5,000.

The School Corporation's capital asset listing did not include the following required information:

- The source of funding for the property (including the federal award identification number).
- The percentage of federal participation in the project costs for the federal award under which the property was acquired.
- In one instance, it did not include an identification number.

The lack of internal controls and noncompliance were systemic issues 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). . . ."

GREENSBURG COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.313(d) states in part:

"Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements:

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
- (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
- (4) Adequate maintenance procedures must be developed to keep the property in good condition. . . ."

Cause

The School Corporation's management was not aware of all the items required to be included in the capital asset listing.

Effect

The failure to establish an effective system of internal controls placed the School Corporation in noncompliance with the grant agreement and the Equipment and Real Property Management compliance requirement. The School Corporation's capital asset listing did not include all information required for assets acquired with federal funds. Noncompliance with the grant agreement and the compliance requirement could result in the repayment of federal funds.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish a proper system of internal controls that would ensure compliance with the Equipment and Real Property management records and update its capital asset listing to include all required information.

Views of Responsible Officials

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

GREENSBURG COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2024-002

Subject: Special Education Cluster (IDEA) - Equipment and Real Property Management
Federal Agency: Department of Education
Federal Programs: COVID-19 - Special Education Grants to States,
COVID-19 - Special Education Preschool Grants
Assistance Listings Numbers: 84.027X, 84.173X
Federal Award Numbers and Years (or Other Identifying Numbers): 22611-144-ARP, 22619-144-ARP
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Equipment and Real Property Management
Audit Findings: Material Weakness, Other Matters

Condition and Context

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Equipment and Real Property Management compliance requirements.

A property record or capital asset listing is required to be maintained for all equipment purchased with the COVID-19 - Education Stabilization Fund grant award to ensure adequate safeguards are in place to prevent loss or damage of items. Equipment to be included in the listing is that which exceeds the School Corporation's capital asset threshold of \$5,000.

The School Corporation's capital asset listing did not include the following required information:

- The source of funding for the property (including the federal award identification number).
- The percentage of federal participation in the project costs for the federal award under which the property was acquired.
- The use and condition of the asset.

The lack of internal controls and noncompliance were systemic issues 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). . . ."

2 CFR 200.313(d) states in part:

"*Management requirements.* Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements:

GREENSBURG COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
- (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
- (4) Adequate maintenance procedures must be developed to keep the property in good condition. . . ."

Cause

The School Corporation's management was not aware of all the items required to be included in the capital asset listing.

Effect

The failure to establish an effective system of internal controls placed the School Corporation in noncompliance with the grant agreement and the Equipment and Real Property Management compliance requirement. The School Corporation's capital asset listing did not include all information required for assets acquired with federal funds. Noncompliance with the grant agreement and the compliance requirement could result in the repayment of federal funds.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish a proper system of internal controls that would ensure compliance with the equipment and real property management records and update its capital asset listing to include all required information.

Views of Responsible Officials

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

GREENSBURG COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2024-003

Subject: Special Education Cluster (IDEA) - Earmarking
Federal Agency: Indiana Department of Education
Federal Programs: Special Education Grants to States, COVID-19 - Special Education Grants to States,
Special Education Preschool Grants, COVID-19 - Special Education Preschool Grants
Assistance Listings Numbers: 84.027A, 84.027X, 84.173A, 84.173X
Federal Award Numbers and Years (or Other Identifying Numbers): 22611-144-PN01, 22619-144-PN01,
23611-144-PN01, 23619-144-PN01,
22611-144-ARP, 22619-144-ARP
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Matching, Level of Effort, Earmarking
Audit Findings: Material Weakness, Other Matters

Condition and Context

An effective internal control system was not in place at the School Corporation to ensure that the School Corporation complied with Earmarking compliance requirements. The School Corporation did not have adequate procedures in place to ensure the required level of expenditures for nonpublic school students was met.

The School Corporation's payroll-related disbursements for Non-Public Proportionate Share were estimated based on actual hours worked by School Corporation staff at nonpublic schools in the previous school year. This amount was allocated over the biweekly salaries of employees providing services at the nonpublic schools. This resulted in a fixed amount of each biweekly pay being charged to the nonpublic accounts regardless of actual time spent by employees with nonpublic students in the given pay period. There was no reconciliation process between budgeted hours and actual hours worked with nonpublic students during each pay period.

The lack of internal controls and noncompliance were systemic issues 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). . . ."

2 CFR 200.403 states in part:

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

- (g) Be adequately documented. . . ."

GREENSBURG COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

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

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

Cause

Management of the School Corporation had not designed a system of internal controls that would have ensured that time worked by certified staff for nonpublic schools was properly identified. Internal controls in place did not identify that an improper method was used to identify expenditures for nonpublic students with disabilities.

Effect

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

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 the Non-Public Proportionate Share amounts are spent based on actual charged time by staff working with the nonpublic students.

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 2022-001

Fiscal year in which the finding initially occurred: FY2021

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

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

Summary of Finding:

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

Status of Audit Finding:

Fully Corrected and the original corrective action was implemented

Response Comments:

n/a

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Greensburg, IN 47240
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2022-002

Fiscal year in which the finding initially occurred: FY2021

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

Finding Subject: Title I Grants to Local Educational Agencies – Internal Controls

Summary of Finding:

An effective internal control system was not designed nor implemented at the School Corporation to ensure compliance with the grant agreement and the Eligibility; the Reporting; the Matching, Level of Effort, Earmarking; and the Special Tests and Provisions - Annual Report Card, High School Graduation Rate compliance requirements.

Status of Audit Finding:

Fully Corrected and the original corrective action was implemented

Response Comments:

n/a

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Greensburg Schools

CORRECTIVE ACTION PLAN

FINDING 2024-001

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

Contact Person Responsible for Corrective Action: Andrea Phillips, Director of Finance

Contact Phone Number and Email Address: (812) 663-4774 aphillips@greensburg.k12.in.us

Views of Responsible Officials:

We concur with the finding.

Description of Corrective Action Plan:

A spreadsheet will be created containing all of the required information. This will be reviewed annually when completing the Gateway Annual Financial Report. It will be prepared by the Director of Finance and signed off by the Superintendent.

Anticipated Completion Date:

March 31, 2025

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Greensburg Schools

CORRECTIVE ACTION PLAN

FINDING 2024-002

Finding Subject: Special Education Cluster (IDEA) – Equipment and Real Property Management

Contact Person Responsible for Corrective Action: Andrea Phillips, Director of Finance

Contact Phone Number and Email Address: (812) 663-4774 aphillips@greensburg.k12.in.us

Views of Responsible Officials:

We concur with the finding.

Description of Corrective Action Plan:

A spreadsheet will be created containing all of the required information. This will be reviewed annually when completing the Gateway Annual Financial Report. It will be prepared by the Director of Finance and signed off by the Superintendent.

Anticipated Completion Date:

March 31, 2025

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CORRECTIVE ACTION PLAN

FINDING 2024-003

Finding Subject: Special Education Cluster (IDEA) - Earmarking

Contact Person Responsible for Corrective Action: Andrea Phillips, Director of Finance
Contact Phone Number and Email Address: (812) 663-4774 aphillips@greensburg.k12.in.us

Views of Responsible Officials:

We concur with the finding.

Description of Corrective Action Plan:

At the end of each nine week grading period employees will turn in actual hours worked with non-pub students to the Director of Special Education. The Director of Special Education will verify the actual hours worked with non-pub students, sign off, and then submit the information to the Director of Finance. The Director of Finance will then reconcile actual hours worked to budgeted hours estimated and make any adjustments necessary in the accounting software.

Anticipated Completion Date:

By April 30, 2025, the Director of Finance should be able to reconcile the 2024-2025 IDEA grants for the 2024-2025 school year thus far.

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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/>.