

**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

WHITKO COMMUNITY SCHOOL CORPORATION

KOSCIUSKO COUNTY, INDIANA

July 1, 2022 to June 30, 2024



**FILED**

03/27/2025



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Lynn Leininger	07-01-22 to 06-30-25
Superintendent of Schools	Timothy Pivarnik (Vacant) Dr. Thomas Eddington Dr. Amy Korus	07-01-22 to 05-13-24 05-14-24 to 05-19-24 05-20-24 to 12-31-24 01-01-25 to 06-30-25
President of the School Board	Annette Arnold Scott Werstler	07-01-22 to 12-31-24 01-01-25 to 06-30-25



Paul D. Joyce, CPA  
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# INDIANA STATE BOARD OF ACCOUNTS

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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE WHITKO COMMUNITY SCHOOL  
CORPORATION, KOSCIUSKO 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 Whitko Community 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 March 24, 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 items 2024-001 and 2024-002, 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 items 2024-001 and 2024-002.

***Whitko Community 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

March 24, 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 WHITKO COMMUNITY SCHOOL CORPORATION, KOSCIUSKO COUNTY, INDIANA

## Report on Compliance for Each Major Federal Program

### *Opinion on Each Major Federal Program*

We have audited the Whitko Community 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.

***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 item 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 item 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 24, 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 24, 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.



WHITKO COMMUNITY 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
<b>Department of Agriculture</b>							
Child Nutrition Cluster							
School Breakfast Program							
	Indiana Department of Education	10.553					
			FY 22-23	\$ -	\$ 91,354	\$ -	\$ -
			FY 23-24	-	-	-	91,427
				-	91,354	-	91,427
Total - School Breakfast Program							
National School Lunch Program							
	Indiana Department of Education	10.555					
			FY 22-23	-	540,763	-	-
			FY 22-23	-	57,157	-	-
			FY 22-23	-	69,318	-	-
			FY 23-24	-	-	-	376,460
			FY 23-24	-	-	-	73,279
			FY 22-23	-	-	-	40,956
				-	667,238	-	490,695
Total - National School Lunch Program							
Total - Child Nutrition Cluster							
Total - Department of Agriculture							
<b>Department of Education</b>							
Special Education Cluster (IDEA)							
Special Education Grants to States							
	Indiana Department of Education	84.027					
			FY 2021	-	138,484	-	-
			FY 2021	-	-	-	29,493
			FY 2022	-	172,162	-	-
			FY 2022	-	-	-	175,930
			FY 2023	-	-	-	-
			FY 2023	-	-	-	8,950
				-	310,646	-	214,373
Subtotal - Special Education Grants to States							
COVID-19 - Special Education Grants to States							
	Indiana Department of Education	84.027					
			22611-115-ARP	-	3,137	-	-
			22611-115-ARP	-	-	-	69,705
				-	3,137	-	69,705
Subtotal - COVID-19 - Special Education Grants to States							
Special Education Preschool Grants							
	Indiana Department of Education	84.173					
			20619-115-PN01	-	73	-	-
			20619-115-PN01	-	1,580	-	-
			20619-115-PN01	-	2,665	-	-
			20619-115-PN01	-	-	-	4,974
			20619-115-PN01	-	-	-	165
				-	4,318	-	5,139
Subtotal - Special Education Preschool Grants							

WHITKO COMMUNITY 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
COVID-19 - Special Education Preschool Grants FY 2022 IDEA ARP 619 Grant FY 2022 IDEA ARP 619 Grant	Indiana Department of Education	84.173	22619-115-ARP 22619-115-ARP	- -	156 -	- -	- 5,281
Subtotal - COVID-19 - Special Education Preschool Grants				-	156	-	5,281
Total - Special Education Cluster (IDEA)				-	318,257	-	294,498
Title I Grants to Local Educational Agencies 4121- Title I Grant 2021 - 22 4122 -Title I Grant 2022 - 23 4122 -Title I Grant 2022 - 23 4123 -Title I Grant 2023 - 24	Indiana Department of Education	84.010	22611-001-P01 23611-001-P01 23611-001-P01 24611-001-P01	- - - -	93,673 191,677 - -	- - - -	- - 90,273 178,026
Total - Title I Grants to Local Educational Agencies				-	285,350	-	268,299
Title I State Agency Program for Neglected and Delinquent Children and Youth 4183 -Title I Part D 2021 - 22 4184 -Title I Part D 2022 - 23	Indiana Department of Education	84.013	22611-001-P01 23611-001-P01	- -	40,790 -	- -	- 79,757
Total - Title I State Agency Program for Neglected and Delinquent Children and Youth				-	40,790	-	79,757
Career and Technical Education -- Basic Grants to States 6200 - Perkins - CTE Grant 2022 - 23 6200 - Perkins - CTE Grant 2022 - 23	Indiana Department of Education	84.048	22-0512-B051 22-0512-B051	- -	26,741 -	- -	- 2,520
Total - Career and Technical Education -- Basic Grants to States				-	26,741	-	2,520
English Language Acquisition State Grants 6881 - Title III English Language Acquisition Grant 2019 - 21 6888 - Title III English Language Acquisition Grant 2021 - 23	Bremen Community Schools	84.365	FY 2019 FY 2021	- -	3,228 -	- -	- 4,408
Total - English Language Acquisition State Grants				-	3,228	-	4,408
Supporting Effective Instruction State Grants 6845 - Title II Improving Teacher Quality 2019 - 21 6847 - Title II Improving Teacher Quality 2021 - 23	Indiana Department of Education	84.367	FY 2019 FY 2021	- -	3,511 -	- -	- 51,865
Total - Supporting Effective Instruction State Grants				-	3,511	-	51,865
Student Support and Academic Enrichment Program 5802 - Title IV Student Support Grant 2019 - 22 5803 - Title IV Student Support Grant 2020 - 22 5804 - Title IV Student Support Grant 2021 - 23 5804 - Title IV Student Support Grant 2021 - 23	Indiana Department of Education	84.424	FY 2019 FY 2020 FY 2021 FY 2021	- - - -	673 1,908 21,464 -	- - - -	- - - 527
Total - Student Support and Academic Enrichment Program				-	24,045	-	527

WHITKO COMMUNITY 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
COVID-19 - Education Stabilization Fund	Indiana Department of Education						
7908 - Explore Engage Experience (3E)		84.425U	7000S425U210013	-	95,153	-	-
7908 - Explore Engage Experience (3E)		84.425U	7000S425U210013	-	-	-	82,812
7931 - Cares Act II Education Relief Fund 2020 - 23		84.425D	S425D210013	-	82,153	-	-
7931 - Cares Act II Education Relief Fund 2020 - 23		84.425D	S425D210013	-	-	-	7,960
7950 - Cares Act ARP - Esser III		84.425U	S425U210013	-	307,733	-	-
<b>Total - COVID-19 - Education Stabilization Fund</b>				<b>-</b>	<b>485,039</b>	<b>-</b>	<b>90,772</b>
<b>Total - Department of Education</b>				<b>-</b>	<b>1,186,961</b>	<b>-</b>	<b>792,646</b>
<b>Department of Health and Human Services</b>							
<b>CCDF Cluster</b>							
Child Care and Development Block Grant	Direct Grant	93.575					
Child Care Build Learn Grow			FY 20 - 23	-	236,245	-	20,426
<b>Total - CCDF Cluster</b>				<b>-</b>	<b>236,245</b>	<b>-</b>	<b>20,426</b>
<b>Medicaid Cluster</b>							
Medical Assistance Program	Indiana Department of Education	93.778					
6460 - Medicaid Federal Reimbursement			FY 2022	-	58,446	-	-
6460 - Medicaid Federal Reimbursement			FY 2023	-	-	-	78,615
<b>Total - Medical Assistance Program</b>				<b>-</b>	<b>58,446</b>	<b>-</b>	<b>78,615</b>
<b>Total - Medicaid Cluster</b>				<b>-</b>	<b>58,446</b>	<b>-</b>	<b>78,615</b>
<b>Total - Department of Health and Human Services</b>				<b>-</b>	<b>294,691</b>	<b>-</b>	<b>99,041</b>
<b>Total federal awards expended</b>				<b>\$ -</b>	<b>\$ 2,240,244</b>	<b>\$ -</b>	<b>\$ 1,473,809</b>

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

WHITKO COMMUNITY 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.

WHITKO COMMUNITY 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
84.010	Child Nutrition Cluster Title I Grants to Local Educational Agencies	Unmodified 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**

**FINDING 2024-001**

Subject: Financial Transactions and Reporting  
Audit Findings: Material Weakness, Noncompliance

*Condition and Context*

The School Corporation is required to file financial reports after the close of each fiscal year. The reports are to be filed electronically as prescribed.

The School Corporation filed its reports as prescribed; however, the internal controls over the financial information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the School Corporation's Annual Financial Report (AFR) and financial statement, were not effective.

WHITKO COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The School Corporation failed to properly review the financial information prepared and submitted in Gateway. Although one employee prepared and entered the financial information into Gateway, and another employee reviewed and approved the information entered, the internal control was not effective and did not detect or correct errors prior to submission.

Due to lack of effective internal controls, the AFRs presented for audit included the following errors:

*Financial Data*

- The Fringe Benefit Clearing fund included the Prepaid Food fund transactions which caused beginning cash and investment balance, receipts, disbursements and ending cash and investment balances to be overstated by \$20,781, \$210,965, \$210,910, and \$20,836 for fiscal year 2022-2023, respectively. In addition, the Fringe Benefit Clearing fund receipts, disbursements, and ending cash and investment balance were overstated by \$83,026, \$83,007, and \$19 for 2022-2023, respectively. The Fringe Benefit Clearing fund included the Prepaid Food fund transactions, which caused beginning cash and investment balance, receipts, disbursements and ending cash and investment balance to be overstated by \$20,836, \$204,405, \$201,728, and \$23,513 for 2023-2024, respectively. In addition, the Fringe Benefit Clearing fund beginning cash and investment balance, receipts, disbursements, and other financing uses were overstated by \$19, \$2,403,626, \$2,403,622, and \$23 for 2023-2024, respectively.
- The Prepaid Food fund was included in the Fringe Benefit Clearing fund, which caused beginning cash and investment balance, receipts, disbursements and ending cash and investment balance to be understated by \$20,781, \$201,965, \$210,910, and \$20,836 for 2022-2023, respectively. The Prepaid Food fund was included in the Fringe Benefit Clearing fund, which caused beginning cash and investment balance, receipts, disbursements and ending cash and investment balance to be understated by \$20,836, \$204,405, \$201,728, and \$23,513 for 2023-2024, respectively.
- The Hospital Clearing fund receipts and disbursements were properly included in the Fringe Benefit Clearing fund but also reported separately which overstated receipts and disbursements each by \$1,791 for 2022-2023. The Hospital Clearing fund was removed from the Financial Statements.

Audit adjustments were proposed, accepted by the School Corporation, and made to the financial statement and to the Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis presented as Other Information in the Financial Statement Audit Report of the School Corporation.

*Capital Assets*

The School Corporation's total reported capital assets of \$67,110,078 could not be verified with the listing presented for audit.

The School Corporation approved the omission of the Schedule of Capital Assets in the Financial Statement Audit Report of the School Corporation.

WHITKO COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

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](#)."

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. . . ."

*Cause*

Management of the School Corporation had not established an effective system of internal controls that would have ensured proper reporting of the financial statement. One employee compiled and entered the information before submission into Gateway, and another employee reviewed the information before submission, the submission still contained errors in the financial information.

*Effect*

Without a proper system of internal controls in place that operated effectively, material misstatements of the financial statements remained undetected. The financial statement contained 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.

WHITKO COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***FINDING 2024-002***

Subject: Preparation of the Schedule of Expenditures of Federal Awards  
Audit Finding: Material Weakness, Noncompliance

*Repeat Finding*

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2022-001.

*Condition and Context*

Financial and other information are required to be entered annually into the Annual Financial Report (AFR) via the Indiana Gateway for Government Units (Gateway) financial reporting system. The AFR is the source of the Schedule of Expenditures of Federal Awards (SEFA) presented in the Federal Compliance Audit Report for the School Corporation. 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.

Due to the lack of effective internal controls, the SEFA presented for audit contained the following errors:

- The School Breakfast Program expenditures were understated by \$13,131 for fiscal year 2023-2024.
- The National School Lunch Program expenditures were understated by \$259,017 for 2023-2024.
- The National School Lunch Program commodities were overstated by \$34,396 for 2022-2023 and understated by \$73,279 for 2023-2024.
- The National School Lunch Program expenditures (Supply Chain Milk) were understated by \$69,318 and \$40,956, for 2022-2023 and 2023-2024, respectively.
- The Special Education Grants to States expenditures were understated by \$2,427 and \$200 for 2022-2023 and 2023-2024, respectively.
- The Supporting Effective Instruction State Grants was overstated by \$3,511 for 2022-2023.
- The Child Care and Development Block Grant was understated by \$20,426 for 2023-2024.
- Other errors included incorrect program names, pass-through entities, and identifying numbers.

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA presented in this report.

WHITKO COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

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](#)."

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control . . ."

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.

WHITKO COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (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.
- (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."

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. . . ."

*Cause*

One employee compiled and entered the information for the SEFA into the AFR, and another employee reviewed the information before submission. However, the review was not implemented properly in order to detect and correct material errors.

*Effect*

Without a proper system of internal controls in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained 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.

WHITKO COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2024-003**

Subject: Title I Grants to Local Educational Agencies - Special Tests  
and Provisions - Assessment System Security  
Federal Agency: Department of Education  
Federal Program: Title I Grants to Local Educational Agencies  
Assistance Listings Number: 84.010  
Federal Award Numbers and Years (or Other Identifying Numbers): 22611-001-P01, 23611-001-P01,  
24611-001-P01  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Special Tests and Provisions - Assessment System Security  
Audit Findings: Material Weakness, Other Matters

*Condition and Context*

State Educational Agencies (SEA), in consultation with Local Educational Agencies (LEA), are required to establish and maintain an assessment security system that is valid, reliable, and consistent with relevant professional and technical standards. Within their assessment system, SEAs must have policies and procedures to maintain test security measures and ensure that LEAs implement those policies and procedures. As such, the Indiana Department of Education created and published the Indiana Assessments Policy Manual.

As a part of the assessment security, any individual who administers, handles, or has access to secure test materials at the school or School Corporation, shall complete assessment training and sign a testing security and integrity statement that remains on file in the appropriate building-level office each year. Each individual required to sign the testing integrity agreement, shall sign the form by an established date.

Due to the lack of Internal controls over supporting documentation, 32 of the 40 employees selected for testing did not have the testing security and integrity statement retained for audit purposes.

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). . . ."

511 IAC 5-5-5(b) states: "Any individual who administers, handles, or has access to secure test materials at the school or school corporation shall complete assessment training and sign a testing security and integrity agreement to remain on file in the appropriate building-level office each year."

WHITKO COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Cause*

A proper system of internal controls was not designed by management of the School Corporation, which would include segregation of key functions. Upon inquiry of the School Corporation, it was determined that an employee who is no longer employed by the School Corporation was responsible for storing the Indiana Testing Security and Integrity Agreements. The School Corporation was unable to locate the prior employee's files. The School Corporation was able to obtain the Agreements for one building for both years and one building for the second year of the audit period.

*Effect*

Without the proper design or implementation of the components of a system of internal controls, including policies and procedures that provide segregation of duties and additional oversight as needed, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. Someone administrating testing, that has not signed the security and integrity agreement, could possibly not follow security properly and the testing integrity could be compromised.

Noncompliance with the grant agreement and the compliance requirement could result in the loss of future federal funds to the School Corporation.

*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 that all required employees complete assessment security training and sign the appropriate forms and retain those forms for audit.

*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.



Dr. Amy Korus, Superintendent

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FINDING 2022-001**

Fiscal year in which the finding initially occurred: 2020

Current Audit Period: 2022-2024

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

**Summary of Finding:**

Annual Financial Reports are the responsibility of the Business Manager to prepare. The Deputy Treasurer assists and reviews with the preparation of the Annual Financial Report. When the Annual Financial Report is prepared, the Superintendent reviews all documents related to the corporation SEFA submission and provides direct oversight for the detection and the correction of errors prior to the submission.

**Status of Audit Finding:**

Partially Corrected and the original corrective action plan is being implemented.

**Response Comments:**

N/A

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2022-002**

Fiscal year in which the finding initially occurred: 2021

Current Audit Period: 2022-2024

Finding Subject: Internal Control System as related to information technology (IT) with respect to access to the School Corporation's business operations and software systems.

Summary of Finding:

Corrective measures have been implemented with our previous financial software – Komputrol. A daily backup was made of the financial software drive (K drive). Two additional backups were also created on removable flash drives, one was stored in the business office safe and the other one was stored offsite from the school corporation. The backups prevented the work computers from having the data being compromised or encrypted.

In June of 2023, we moved from the direct onsite server housing our financial software program to a cloud base financial program. The new financial software is Boyce School Financials (BSF). AE Boyce is the company that provides both financial software platforms, Komputrol and Boyce School Financials. With BSF, every night a backup is made on the cloud of our financial data. Additionally, the business office creates daily backups as well. A disaster recovery backup is made weekly as well. Since our financial software is a cloud base program, the backups prevent the work computers and financial software from having the data compromised or encrypted.

Status of Audit Finding:

Fully Corrected and the original corrective action plan was implemented.

Response Comments:

N/A



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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: 2022-2024

Finding Subject: Special Education Cluster (IDEA) - Earmarking

**Summary of Finding:**

The Business Manager and Director of Special Education have implemented a dual check system to insure that all proportionate money earmarked for nonpublic school expenditures under the Special Education Cluster will be continually monitored during the life of each grant. Monitoring will be from the approval through the completion of each grant so to insure all compliance requirements were met.

**Status of Audit Finding:**

Fully Corrected and the original corrective action plan was implemented.

**Response Comments:**

N/A



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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FINDING 2022-004**

Fiscal year in which the finding initially occurred: 2020

Current Audit Period: 2022-2024

Finding Subject: Special Education Cluster (IDEA) – Suspension and Debarment

**Summary of Finding:**

The Business Office uses the System for Award Management (SAM.gov) website to determine if contractor is suspended or debarred. Additionally, suspension and debarment terminology is included in all contracts with vendors receiving compensation through Federal wards.

**Status of Audit Finding:**

Fully Corrected and the original corrective action plan was implemented.

**Response Comments:**

N/A



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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: 2022-2024

Finding Subject: Education Stabilization Fund – Reporting

**Summary of Finding:**

All reporting for Education Stabilization Funds are a joint effort between the Business Manager who prepares the reports and with the assistance of the business office personnel. Supporting paperwork along with all relevant calculations is maintained to support all report information submitted. Prior to submission of the Education Stabilization Funds, all information is reviewed and signed by the Deputy Treasurer to insure compliance in reporting.

**Status of Audit Finding:**

Fully Corrected and the original corrective action plan was implemented.

**Response Comments:**

N/A



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CORRECTIVE ACTION PLAN

**FINDING 2024-001**

**Finding Subject:** Annual Financial Report Financial Transactions and Reporting

**Contact Person Responsible for Corrective Action:** Lynn Leininger, Business Manager

**Contact Phone Number and Email Address:** (260) 367-3677 [lynn.leininger@whitko.org](mailto:lynn.leininger@whitko.org)

**Views of Responsible Official:** We concur with this finding.

**Summary of Finding:**

The School Corporation is required to enter financial information into the Indiana Gateway for Government Units (“Gateway”) financial reporting system electronically after the close of each fiscal year, as prescribed. The financial information of receipts and expenditures need to be accurate by both fund name and amounts. The total listed amount of Capital Assets could not be verified. The School Corporation submitted its financial information in accordance with the prescribed requirements, however, they did not have effective oversight over the financial information prepared and submitted in Gateway.

**Description of Corrective Action Plan:**

Capital Assets will have a detailed evaluation completed by an outside firm in May of 2025. This will establish the base line value of the School Corporation’s Capital Assets to use when reporting in the Annual Financial Report. The same outside firm will review Capital Assets every two years to update the total evaluation amount. Business Manager will prepare the Annual Financial Report statements. Deputy Treasurer will assist in the preparation and review of the Annual Financial Report statements. The Annual Financial Report completion process will take two to three weeks, and will not be rushed in a compressed period of time. Superintendent will review the Annual Financial Report statements for accuracy and will provide direct oversight for detection and correction of errors prior to final submission. Business Manager, Deputy Treasurer, and Superintendent will each sign the Annual Financial Report cover page. The Annual Financial Report will be submitted in Gateway.

**Anticipated Completion Date:** Immediately



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**CORRECTIVE ACTION PLAN**

***FINDING 2024-002***

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

**Contact Person Responsible for Corrective Action:** Lynn Leininger, Business Manager

**Contact Phone Number and Email Address:** (260) 367-3677 [lynn.leininger@whitko.org](mailto:lynn.leininger@whitko.org)

**Views of Responsible Official:** We concur with this finding.

**Summary of Finding:** The School Corporation is required to enter financial information into the Indiana Gateway for Government Units ("Gateway") financial reporting system electronically after the close of each fiscal year, as prescribed. The financial information, specifically the grant information, serves as the basis for the School Corporation's Schedule of Expenditures of Federal Awards ("SEFA"). The School Corporation submitted its grant information in accordance with the prescribed requirements, however, they did not have effective oversight over the grant information prepared and submitted in Gateway.

**Description of Corrective Action Plan:**

Business Manager will prepare the Annual Financial Report statements. Deputy Treasurer will assist in the preparation and review of the Annual Financial Report statements. The Annual Financial Report completion process will take two to three weeks, and will not be rushed in a compressed period of time. Superintendent will review the Annual Financial Report statements for accuracy and will provide direct oversight for detection and correction of errors prior to final submission. Business Manager, Deputy Treasurer, and Superintendent will each sign the Annual Financial Report cover page. The Annual Financial Report will be submitted in Gateway.

**Anticipated Completion Date:** Immediately



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CORRECTIVE ACTION PLAN

**FINDING 2024-003**

**Finding Subject:** Title I Grants to Local Education Agencies - Special Tests and Provisions - Assessment System

**Contact Person Responsible for Corrective Action:** Caleb Logan, Corporation Testing Coordinator  
**Contact Phone Number and Email Address:** (260) 367-3677 [caleb.logan@whitko.org](mailto:caleb.logan@whitko.org) .

**Views of Responsible Official:** We concur with this finding.

**Summary of Finding:**

School Corporation is required to obtain and store the completed Indiana Testing Security and Integrity Agreements for the entire staff. The School Corporation Testing Coordinator is responsible to gather all completed forms from each building for all staff and to store them. The Corporation Testing Coordinator during this audit period was a former employee of the School Corporation. The files of the Indiana Testing Security and Integrity Agreements were unable to be located from the former Testing Coordinator's files (electronic or printed). The School Corporation had a process with the distribution, completion, and storage of the Indiana Testing Security and Integrity Agreements. However, there was ineffective internal controls and additional oversight in place to prevent these files from being recovered.

**Description of Corrective Action Plan:**

At the Beginning of each school year, the Testing Coordinator will distribute the Indiana Testing Security and Integrity Agreements to all staff through each Building Administrator. Employee completed agreements will be returned to the Building Administrator. Each Building Administrator will store these agreements for their building, and in turn will provide a copy to the School Corporation Testing Coordinator. The Testing Coordinator will verify that all staff have completed the agreement with a staff check sheet. The Corporation Testing Coordinator will follow up with any employee who has not completed an agreement. Staff hired during the school year are required to complete the agreement as well. The Testing Coordinator has both a hard paper copy as well as a scanned pdf file saved for all the completed agreements. At the end of the school year, the hard copy of all employees along with the check sheet will be stored in the central office secured storage room.

**Anticipated Completion Date:** Immediately

## 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/>.