

**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

ANDERSON COMMUNITY SCHOOL CORPORATION

MADISON 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	Kevin Brown (Vacant) Tyler Elmore	07-01-22 to 12-23-22 12-24-22 to 01-08-23 01-09-23 to 06-30-25
Superintendent of Schools	Dr. Joe Cronk	07-01-22 to 06-30-25
President of the School Board	Dr. Patrick Hill	07-01-22 to 06-30-25



Paul D. Joyce, CPA
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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 ANDERSON COMMUNITY SCHOOL
CORPORATION, MADISON 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 Anderson 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 17, 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 17, 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 ANDERSON COMMUNITY SCHOOL CORPORATION, MADISON COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the Anderson 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.

Qualified Opinion on Special Education Cluster (IDEA)

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, the School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Special Education Cluster (IDEA) for the period of July 1, 2022 to June 30, 2024.

Unmodified Opinion on Each of the Other Major Federal Programs

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 other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings and Questioned Costs for the period of July 1, 2022 to June 30, 2024.

Basis for Qualified and Unmodified Opinions

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.

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)

Matters Giving Rise to Qualified Opinion on Special Education Cluster (IDEA)

As described in the accompanying Schedule of Findings and Questioned Costs, the School Corporation did not comply with requirements regarding the Special Education Cluster (IDEA), as described in item 2024-003 for Procurement and Suspension and Debarment. Compliance with such requirement is necessary, in our opinion, for the School Corporation to comply with the requirements applicable to that program.

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.

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.

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)

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 2024-002. 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.

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 and significant deficiencies.

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. We consider the deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2024-002 and 2024-003, to be material weaknesses.

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 2024-001, to be significant deficiencies.

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 17, 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 17, 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.



ANDERSON 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
<u>Department of Agriculture</u>							
Child Nutrition Cluster							
School Breakfast Program							
INDIANA DEPARTMENT OF EDUCATION		10.553					
SCHOOL BREAKFAST PROGRAM			FY 2022/2023	\$ -	\$ 1,316,463	\$ -	\$ -
SCHOOL BREAKFAST PROGRAM			FY 2023/2024	-	-	-	982,477
Total - School Breakfast Program				-	1,316,463	-	982,477
National School Lunch Program							
INDIANA DEPARTMENT OF EDUCATION		10.555					
SCHOOL LUNCH PROGRAM			FY 2022/2023	-	3,627,449	-	-
SUPPLY CHAIN ASSISTANCE			FY 2022/2023	-	130,862	-	-
SUPPLY CHAIN ASSISTANCE			FY 2023/2024	-	-	-	186,193
COMMODITIES			FY 2022/2023	-	323,531	-	-
COMMODITIES			FY 2023/2024	-	-	-	382,412
SCHOOL LUNCH PROGRAM			FY 2023/2024	-	-	-	2,770,854
Total - National School Lunch Program				-	4,081,842	-	3,339,459
Summer Food Service Program for Children							
INDIANA DEPARTMENT OF EDUCATION		10.559					
SCHOOL SNACK PROGRAM			FY 2022/2023	-	50,482	-	-
SCHOOL SUMMER FEED PROGRAM			FY 2022/2023	-	41,069	-	-
SCHOOL SUMMER FEED PROGRAM			FY 2023/2024	-	-	-	37,032
SCHOOL SNACK PROGRAM			FY 2023/2024	-	-	-	51,024
Total - Summer Food Service Program for Children				-	91,551	-	88,056
Total - Child Nutrition Cluster				-	5,489,856	-	4,409,992
Total - Department of Agriculture				-	5,489,856	-	4,409,992
<u>Department of Education</u>							
Special Education Cluster (IDEA)							
Special Education Grants to States							
INDIANA DEPARTMENT OF EDUCATION		84.027					
SPECIAL EDUCATION PART B			H027A230084	-	-	-	2,312,649
SPECIAL EDUCATION PART B			H027A210084	-	351,827	-	-
SPECIAL EDUCATION PART B			H027A220084	-	2,265,758	-	-
Subtotal - Special Education Grants to States				-	2,617,585	-	2,312,649
COVID-19 - Special Education Grants to States							
INDIANA DEPARTMENT OF EDUCATION		84.027					
SPECIAL ED ARP 2021/2023			H027X210084	-	263,486	-	-
SPECIAL ED ARP 2021/2023			H027X210084	-	-	-	155,539
Subtotal - COVID-19 - Special Education Grants to States				-	263,486	-	155,539
Total - Special Education Grants to States				-	2,881,071	-	2,468,188
Special Education Preschool Grants							
INDIANA DEPARTMENT OF EDUCATION		84.173					
SPECIAL EDUCATION PRE-SCHOOL			H173A210104	-	88,220	-	-
SPECIAL EDUCATION PRE-SCHOOL			H173A210104	-	-	-	7,205
SPECIAL EDUCATION PRE-SCHOOL			H173A220104	-	-	-	97,388
Subtotal - Special Education Preschool Grants				-	88,220	-	104,593

ANDERSON 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	INDIANA DEPARTMENT OF EDUCATION	84.173					
SPECIAL ED PRE-SCHOOL ARP 2021/2023			H173X210104	-	26,308	-	-
SPECIAL ED PRE-SCHOOL ARP 2021/2023			H173X210104	-	-	-	5,438
Subtotal - COVID-19 - Special Education Preschool Grants				-	26,308	-	5,438
Total - Special Education Preschool Grants				-	114,528	-	110,031
Total - Special Education Cluster (IDEA)				-	2,995,599	-	2,578,219
Title I Grants to Local Educational Agencies	INDIANA DEPARTMENT OF EDUCATION	84.010					
TITLE I BASIC GRANT			S010A210014	-	402,486	-	-
TITLE I PART D 2021/2022			S010A210014	-	22,044	-	-
TITLE I PART D			S010A220014	-	14,015	-	-
TITLE I BASIC GRANT			S010A220014	-	2,590,954	-	-
TITLE I PART D			S010A220014	-	-	-	890
TITLE I BASIC GRANT			S010A220014	-	-	-	206,043
TITLE I PART D			S010A230014	-	-	-	12,494
TITLE I BASIC GRANT			S010A230014	-	-	-	2,615,968
Total - Title I Grants to Local Educational Agencies				-	3,029,499	-	2,835,395
Career and Technical Education -- Basic Grants to States	INDIANA DEPARTMENT OF EDUCATION	84.048					
CARL PERKINS ASSESSMENT GRANT			22-0512-A026	-	2,667	-	-
CARL PERKINS			22-0512-B026	-	73,788	-	-
CARL PERKINS			23-0512-A026	-	648	-	-
CARL PERKINS			23-0512-A026	-	-	-	6,952
CARL PERKINS			23-0512-P026	-	169,061	-	-
CARL PERKINS			23-0512-P026	-	-	-	89,447
CARL PERKINS			24-0512-19180	-	-	-	137,731
Total - Career and Technical Education -- Basic Grants to States				-	246,164	-	234,130
Education for Homeless Children and Youth	INDIANA DEPARTMENT OF EDUCATION	84.196					
MCKINNEY VENTO HOMELESS			7000S196A230015	-	-	-	33,569
MCKINNEY VENTO HOMELESS			S196A210015	-	20,870	-	-
MCKINNEY VENTO HOMELESS			S196A220015	-	18,466	-	-
MCKINNEY VENTO HOMELESS			S196A220015	-	-	-	31,485
Total - Education for Homeless Children and Youth				-	39,336	-	65,054
Twenty-First Century Community Learning Centers	INDIANA DEPARTMENT OF EDUCATION	84.287					
21ST CENTURY 2021-2023			S287C210014	-	43,036	-	-
21ST CENTURY COMMUNITY LEARNING CENTERS 2021/2023 HIGHLAND			S287C210014	-	101,892	-	-
21ST CENTURY EASTSIDE 2022/2023			S287C220014	-	195,575	-	-
21ST CENTURY LEARNING CENTERS 2022/2023			S287C220014	-	322,224	-	-
21ST CENTURY LEARNING CENTERS 2022/2023			S287C220014	-	-	-	10,610
21ST CENTURY EASTSIDE 2022/2023			S287C220014	-	-	-	60,625
21ST CENTURY EASTSIDE 2023/2024			S287C220014-FY2023	-	-	-	230,051
21ST CENTURY HIGHLAND 2023/2024			S287C230014 FY2023	-	-	-	296,968
Total - Twenty-First Century Community Learning Centers				-	662,727	-	598,254
English Language Acquisition State Grants	INDIANA DEPARTMENT OF EDUCATION	84.365					
TITLE III			S365A190014	-	51,483	-	-
TITLE III			S365A200014	-	14,470	-	-

ANDERSON 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
TITLE III			S365A210014	-	36,214	-	-
TITLE III			S365A210014	-	-	-	25,498
TITLE III			S365A220014	-	-	-	39,115
Total - English Language Acquisition State Grants				-	102,167	-	64,613
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	INDIANA DEPARTMENT OF EDUCATION	84.367					
TITLE II PART A			S367A200013	-	134,236	-	-
TITLE II PART A			S367A210013	-	279,426	-	-
TITLE II PART A			S367A220013	-	8,418	-	-
TITLE II PART A			S367A210013	-	-	-	91,712
TITLE II PART A			S367A220013	-	-	-	352,553
Total - Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)				-	422,080	-	444,265
Student Support and Academic Enrichment Program	INDIANA DEPARTMENT OF EDUCATION	84.424					
TITLE IV			S424A190015	-	187,652	-	-
TITLE IV			S424A200015	-	120,368	-	-
TITLE IV			S424A210015	-	211,286	-	-
TITLE IV			S424A210015	-	-	-	33,226
TITLE IV			S424A220015	-	955	-	-
TITLE IV			S424A220015	-	-	-	32,875
Total - Student Support and Academic Enrichment Program				-	520,261	-	66,101
COVID-19 - Education Stabilization Fund	INDIANA DEPARTMENT OF EDUCATION						
GOVERNOR'S EMERGENCY EDUCATION RELIEF FUND		84.425C	S425C200018	-	278,563	-	-
CARES ACT ESSER II EDUCATION STABILIZATION RELIEF FUND II		84.425D	S425D210013	-	4,066,607	-	-
EDUCATION STABILIZATION RELIEF FUND III 2021		84.425U	S425U210013	-	6,753,026	-	-
EDUCATION STABILIZATION RELIEF FUND III 2021		84.425U	S425U210013	-	-	-	11,205,809
Total - COVID-19 - Education Stabilization Fund				-	11,098,196	-	11,205,809
Total - Department of Education				-	19,116,029	-	18,091,840
Department of Health and Human Services							
Medicaid Cluster							
Medical Assistance Program	Indiana Family and Social Services Administration	93.778	FY 2023/2024	-	308,864	-	253,081
MEDICAID - IEP SERVICES	Indiana Department of Education		FY 2023/2024	-	177,557	-	231,318
MEDICAID - MAC							
Total - Medical Assistance Program				-	486,421	-	484,399
Total - Medicaid Cluster				-	486,421	-	484,399
Total - Department of Health and Human Services				-	486,421	-	484,399
Total federal awards expended				\$	25,092,306	\$	22,986,231

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

ANDERSON 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.

ANDERSON 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?	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?	yes
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 Special Education Cluster (IDEA) Title I Grants to Local Educational Agencies	Unmodified Qualified 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.

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

Section III - Federal Award Findings and Questioned Costs

FINDING 2024-001

Subject: Title I Grants to Local Educational Agencies - Eligibility
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): S010A210014, S010A220014,
S010A230014
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Eligibility
Audit Finding: Significant Deficiency

Condition and Context

Eligibility for Title I is determined on the Eligible School Summary of the Title I application. Enrollment and poverty numbers are automatically pulled from the Indiana Department of Education's (IDOE) Official Pupil Enrollment (PE) count for each school into the Eligible School Summary page of the Title I application. The counts that are prepopulated should be based on the School Corporation's records as of October of the prior fiscal year.

During the audit period, the School Corporation submitted two Title I applications. The School Corporation was required to use the October 2021 PE report data for the 2022-2023 Title I application and the October 2022 PE report data for the 2023-2024 Title I application submitted to the IDOE. Data to be submitted included student socioeconomic status information.

Additionally, the School Corporation receives enrollment and poverty data from nonpublic schools that receive Title I funding. The School Corporation must manually enter that information into the Title I application.

During the review, we noted that both the PE report and the enrollment and poverty data was prepared and reviewed by the Title I Director. No other reviews were performed.

The lack of internal controls was a systemic issue throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

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

Cause

The Title I Director reviews all the information that is prepopulated by the IDOE in the Title I application and confirms all nonpublic schools information reported in the application. However, officials were not aware that a second review should take place prior to submission with procedures performed by the second reviewer properly documented.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. As a result, proper documentation of a review of the Title I application was not maintained.

Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the School Corporation design and implement a proper system of internal controls, including policies and procedures that would provide segregation of duties to ensure appropriate reviews, approvals, and oversight are taking place and the review is documented.

Views of Responsible Officials

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

FINDING 2024-002

Subject: Special Education Cluster (IDEA) - Earmarking

Federal Agency: 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: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): H027X210084, H173X210104,
H173A210104, H027A220084,
H027A230084

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Matching, Level of Effort, Earmarking

Audit Findings: Material Weakness, Other Matters

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

Condition and Context

The School Corporation did not have internal controls in place to ensure that the School Corporation complied with the earmarking requirements. The School Corporation did not have adequate procedures in place to ensure that the required level of expenditures for nonpublic school students with disabilities was met and to ensure nonpublic school expenditures were appropriately identified and reported. The Special Education Director allocated a portion of the salaries of the teachers that provided services to nonpublic schools and requested reimbursement based on this calculation. There was no documentation of how the calculation was performed or that a review of that calculation by another individual occurred.

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. . . ."

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

The Special Education Director is responsible for reporting and tracking funds spent related to the required proportionate share amounts for each grant. The Special Education Director had a procedure in place to request nonpublic school expenditures related to each grant; however, the procedure was not properly documented to allow examiners to verify amounts reimbursed. Examiners were also not able to confirm a secondary review was in place over this procedure, other than the preparation and review by the Special Education Director.

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

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. As such, the earmarking requirements could not be verified as having been met.

Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding 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 nonpublic proportionate share funds are appropriately allocated to the member school based on expenses charged directly on behalf of the member school and that the calculated expenditures are reviewed by another individual. Supporting documentation for these expenses should be retained for audit.

Views of Responsible Officials

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

FINDING 2024-003

Subject: Special Education Cluster (IDEA) - Procurement and Suspension and Debarment

Federal Agency: 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: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): H027X210084, H173X210104,
H173A210104, H027A220084,
H027A230084

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Modified Opinion

Condition and Context

Procurement

Federal regulations allow for informal procurement methods when the value of the procurement for property or services does not exceed the simplified acquisition threshold, which is set at \$250,000 unless a lower, more restrictive threshold is set by a non-federal entity. However, Indiana Code 5-22-8 has a more restrictive threshold of \$150,000. Therefore, informal procurement methods are permitted when the value of the procurement does not exceed \$150,000. This informal process allows for methods other than the formal bid process.

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

The informal process is divided between two methods based on thresholds: Micro-purchases, typically for those purchases \$10,000 or under; and small purchase procedures for those purchases above the micro-purchase threshold but below the simplified acquisition threshold. Micro-purchases may be awarded without soliciting competitive price rate quotations. If small purchase procedures are used, then price or rate quotations must be obtained from an adequate number of qualified sources. The school corporation did not have policies and procedures with regards to purchases that exceed \$10,000.

Two separate vendor transactions were identified in the range below the simplified acquisition threshold and above the micro-purchase threshold as traditional procurement transactions. No quotes or bids related to each transaction were presented for audit purposes, and no documentation to support the rationale for not providing full and open competition was provided.

Suspension and Debarment

Prior to entering into subawards and covered transactions with federal award funds, recipients are required to verify that such contractors and subrecipients are not suspended, debarred, or otherwise excluded. "Covered transactions" include, but are not limited to, contracts for goods and services awarded under a nonprocurement transaction (i.e., grant agreement) that are expected to equal or exceed \$25,000. Four vendors were selected to confirm the school corporation was verifying suspension and debarment status. The school corporation informed examiners they confirm status to Sam.gov, a sufficient procedure, however they did not retain documentation that this was performed prior to disbursing federal funds to the vendors.

The lack of internal controls and noncompliance were systemic 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 200.318 states in part:

"(a) The non-Federal entity must have and use documented procurement procedures, consistent with State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or subaward. The non-Federal entity's documented procurement procedures must conform to the procurement standards identified in §§ 200.317 through 200.327. . . ."

- (i) The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: Rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. . . ."

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

2 CFR 200.320 states in part:

"The non-Federal entity must have and use documented procurement procedures, consistent with the standards of this section and §§ 200.317, 200.318, and 200.319 for any of the following methods of procurement used for the acquisition of property or services required under a Federal award or sub-award.

(a) *Informal procurement methods.* When the value of the procurement for property or services under a Federal award does not exceed the *simplified acquisition threshold (SAT)*, as defined in § 200.1, or a lower threshold established by a non-Federal entity, formal procurement methods are not required. The non-Federal entity may use informal procurement methods to expedite the completion of its transactions and minimize the associated administrative burden and cost. The informal methods used for procurement of property or services at or below the SAT include: . . .

(2) *Small purchases* —

(i) *Small purchase procedures.* The acquisition of property or services, the aggregate dollar amount of which is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources as determined appropriate by the non-Federal entity. . . .

(b) *Formal procurement methods.* When the value of the procurement for property or services under a Federal financial assistance award exceeds the SAT, or a lower threshold established by a non-Federal entity, formal procurement methods are required. Formal procurement methods require following documented procedures. Formal procurement methods also require public advertising unless a non-competitive procurement can be used in accordance with § 200.319 or paragraph (c) of this section. The following formal methods of procurement are used for procurement of property or services above the simplified acquisition threshold or a value below the simplified acquisition threshold the non-Federal entity determines to be appropriate: . . .

(1) *Sealed bids.* A procurement method in which bids are publicly solicited and a firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bids method is the preferred method for procuring construction, if the conditions. . . .

(2) *Proposals.* A procurement method in which either a fixed price or cost reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids. . . ."

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

- (a) Checking the SAM.gov Exclusions, or
- (b) Collecting a certification from that person, or
- (c) Adding a clause or condition to the covered transaction with that person."

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

Cause

Management of the School Corporation had not established policies and procedures related to federal procurement standards or suspension and debarment verification, as such no procedures were performed to maintain documentation related to the procurement and suspension and debarment compliance requirement.

Effect

The failure to establish internal controls enabled noncompliance to go undetected. Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. Without following the required methods for procurement, the School Corporation could be overpaying for services. Unverified vendors to whom payments equal to or in excess of \$25,000 could be suspended, debarred, or otherwise excluded.

The failure to comply with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish and implement internal control procedures to ensure compliance with the grant agreement and the procurement and suspension and debarment compliance requirement. This should include documenting the procurement process taken by management for transactions with vendors exceeding the simplified acquisition and small purchase thresholds. When utilizing vendors providing specialized services, documentation should be prepared and maintained by management to support sole source procurement decisions when competitive is limited due to the nature of the service. We also recommend implementing an annual control to review and document suspension and debarment checks for all vendors funded with Special Education grant funds that meet the covered transaction threshold of \$25,000.

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.



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Finding 2020-002

Fiscal year in which the finding initially occurred: 2020

Status of Audit Finding: Corrected

Corrective Action was Taken

The Deputy Treasurer compiled the financial statements to match the prior audit completed by the State Board of Accounts. The Deputy Treasurer then input amounts from the financial software and by utilizing the fund reports to upload the information to Gateway. Once completed, the Chief Financial Officer reviewed and approved the information for accuracy.

Finding 2022-001

Fiscal year in which the finding initially occurred: 2022

Status of Audit Finding: Corrected

Corrective Action was Taken

The Deputy Treasurer compiled the financial statements to match the prior audit completed by the State Board of Accounts. The Deputy Treasurer then input amounts from the financial software and by utilizing the fund reports to upload the information to Gateway. Once completed, the Chief Financial Officer reviewed and approved the information for accuracy.

Finding 2022-002

Fiscal year in which the finding initially occurred: 2020

Status of Audit Finding: Corrected

Corrective Action was Taken

The Deputy Treasurer utilized all of the various grant documentation and information to compile the SEFA to show the activity for all grant funds for the school. The Chief Financial Officer then reviewed and approved the information before finally submitting. This was corrected starting for the Annual Financial Report for the 2022-2023 school year.

Finding 2022-003

Fiscal year in which the finding initially occurred: 2022

Status of Audit Finding: Corrected



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Corrective Action was Taken

As a result of the last audit, the Food Service Director has started keeping suspension and debarment statements from vendors throughout the year. As new vendors are utilized from food service, the Director is obtaining documentation to ensure that vendors are not suspended or debarred from federal awards.

Finding 2022-004

Fiscal year in which the finding initially occurred: 2022

Status of Audit Finding: Corrected

Corrective Action was Taken

Meal counts are gathered and printed off of Nutrikids by the food service bookkeeper and given to the Director. The Director reviews the information and enters the numbers in CNPweb for each school individually. Before submitting the claims, the Director cross references the combined totals from Nutrikids with the totals on the CNPweb Sponsor Claims page to ensure they match. If they do not match, this would alert the Director if there were any typos or errors in CNPweb. The meal count papers are then returned to the Bookkeeper to double check that the numbers entered in CNPweb match the numbers that were printed off from Nutrikids. This issue has been corrected.



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CORRECTIVE ACTION PLAN

FINDING 2024-001

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

Contact Person Responsible for Corrective Action: Pam Storm
Contact Phone Number and Email Address: 765-641-2160 (Pstorm@acsc.net)

Views of Responsible Officials: We concur with the finding.

Description of Corrective Action Plan: For eligibility, the federal grants director will prepare the PE report and enrollment and poverty data, and will give to the Assistant Superintendent for review and approval via signature.

Anticipated Completion Date: December 31, 2025



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CORRECTIVE ACTION PLAN

FINDING 2024-002

Finding Subject: Special Education Cluster (IDEA) - Earmarking

Contact Person Responsible for Corrective Action: Bethany Cmar
Contact Phone Number and Email Address: 765-641-2126 (Bcmar@acsc.net)

Views of Responsible Officials: We concur with the finding.

Description of Corrective Action Plan: When it comes to expenditures for non-public schools, ACS will assign a unique tracking number to each school, allowing expenditures to be easily traced for this requirement. The overall earmarking requirements will be compiled annually by the Special Education Director and sent to the CFO for review and approval, ensuring compliance with the requirements.

Anticipated Completion Date: March 31, 2025



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CORRECTIVE ACTION PLAN

FINDING 2024-003

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

Contact Person Responsible for Corrective Action: Bethany Cmar
Contact Phone Number and Email Address: 765-641-2126 (Bcmar@acsc.net)

Views of Responsible Officials: We concur with the finding.

Description of Corrective Action Plan: When it comes to procurements thresholds, ACS will prepare a policy to follow the necessary federal guidelines. For small purchases, three quotes or bids will be obtained to ensure compliance with the procurement guidelines. For all vendors expected to exceed over \$25,000 in expenditures will be kept in a binder by the Special Ed Director to ensure that they are not suspended or debarred from federal awards. The CFO will then review and approve the documentation supporting this via signature.

Anticipated Completion Date: June 30, 2025

OTHER REPORTS

In addition to this report, other reports may have been issued for the School Corporation. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.