

**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
EAST WASHINGTON SCHOOL CORPORATION
WASHINGTON COUNTY, INDIANA
July 1, 2022 to June 30, 2024



FILED
03/04/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kendra Floyd	07-01-22 to 07-25-22
	Joanna Trueblood	07-26-22 to 06-30-25
Superintendent of Schools	Dennis Stockdale	07-01-22 to 07-11-22
	Gregory Hopkins (interim)	07-12-22 to 08-02-22
	Dennis Stockdale	08-03-22 to 01-01-23
	Rebecca Jones	01-02-23 to 06-30-25
President of the School Board	Theresa Gottbrath	07-01-22 to 12-31-22
	Jeff Clem	01-01-23 to 12-31-23
	Holly Drury	01-01-24 to 12-31-24
	Christina D. McGinnis	01-01-25 to 06-30-25



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302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769
Telephone: (317) 232-2513
Fax: (317) 232-4711
www.in.gov/sboa

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 EAST WASHINGTON SCHOOL
CORPORATION, WASHINGTON 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 East Washington School Corporation (School Corporation), for the period of July 1, 2022 to June 30, 2024, and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement and have issued our report thereon dated February 19, 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.

East Washington School Corporation's Response to Findings

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 19, 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 EAST WASHINGTON SCHOOL CORPORATION, WASHINGTON COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the East Washington 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 COVID-19 - Education Stabilization Fund

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 COVID-19 - Education Stabilization Fund 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.

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)

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.

Matters Giving Rise to Qualified Opinion on COVID-19 - Education Stabilization Fund

As described in the accompanying Schedule of Findings and Questioned Costs, the School Corporation did not comply with requirements regarding 84.425 COVID-19 - Education Stabilization Fund, as described in item 2024-003 for Special Tests and Provisions - Wage Rate Requirements. 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.

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)

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

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.

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 February 19, 2025, which contained a dual opinion on the financial statement. An adverse opinion was issued regarding the presentation in accordance with accounting principles generally accepted in the United States of America, and an unmodified opinion was issued regarding the presentation in accordance with the regulatory basis of accounting. Our audit was performed for the purpose of forming an opinion on the financial statement as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 19, 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.



EAST WASHINGTON 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 Reimbursement			FY 22-23	\$ -	\$ 161,993	\$ -	\$ -
School Breakfast Reimbursement			FY 23-24	-	-	-	211,347
Total - School Breakfast Program				-	161,993	-	211,347
National School Lunch Program							
School Lunch Reimbursement	Indiana Department of Education	10.555	FY 22-23	-	497,998	-	-
School Lunch Program - Commodities			FY 22-23	-	43,794	-	-
School Lunch Program - Supply Chain			FY 22-23	-	75,849	-	-
School Lunch Reimbursement			FY 23-24	-	-	-	574,102
School Lunch Program - Commodities			FY 23-24	-	-	-	63,650
School Lunch Program - Supply Chain			FY 23-24	-	-	-	46,582
School Snack Reimbursement			FY 22-23	-	9,459	-	-
School Snack Reimbursement			FY 23-24	-	-	-	9,630
Total - National School Lunch Program				-	627,100	-	693,964
Summer Food Service Program for Children							
Summer Food Service Program	Indiana Department of Education	10.559	FY 22-23	-	7,050	-	-
Summer Food Service Program			FY 23-24	-	-	-	4,632
Total - Summer Food Service Program for Children				-	7,050	-	4,632
Total - Child Nutrition Cluster				-	796,143	-	909,943
COVID-19 - Pandemic EBT Administrative Costs							
School Lunch P-EBT Admin Funds	Indiana Department of Education	10.649	FY 22-23	-	628	-	-
Total - Department of Agriculture				-	796,771	-	909,943
<u>Department of Justice</u>							
STOP School Violence							
Stop School Violence Grant	Indiana Department of Education	16.839	EDS:A58-2-22OT-7764	-	12,000	-	-
Total - Department of Justice				-	12,000	-	-
<u>Department of Education</u>							
Special Education Cluster (IDEA)							
Special Education Grants to States	Indiana Department of Education	84.027					
FY 2021 Federal Part B 611 Grant			21611-52-PN01	-	3,678	-	-
FY 2022 Federal Part B 611 Grant			22611-52-PN01	-	217,664	-	-
FY 2022 Federal Part B 611 Grant			22611-52-PN01	-	-	-	140
FY 2023 Federal Part B 611 Grant			23611-52-PN01	-	198,700	-	-
FY 2023 Federal Part B 611 Grant			23611-52-PN01	-	-	-	216,630
FY 2024 Federal Part B 611 Grant			24611-052-PN01	-	-	-	156,187
Subtotal - Special Education Grants to States				-	420,042	-	372,957

EAST WASHINGTON 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 Grants to States FY 2022 IDEA ARP 611 Grant	Indiana Department of Education	84.027	22611-052-ARP	-	80,123	-	-
Total - Special Education Grants to States				-	500,165	-	372,957
Special Education Preschool Grants	Indiana Department of Education	84.173					
FY 2021 Federal Preschool 619 Grant			21619-052-PN01	-	116	-	-
FY 2022 Federal Preschool 619 Grant			22619-52-PN01	-	1,735	-	-
FY 2023 Federal Preschool 619 Grant			23619-52-PN01	-	9,319	-	-
FY 2023 Federal Preschool 619 Grant			23619-52-PN01	-	-	-	2,051
FY 2024 Federal Preschool 619 Grant			24619-52-PN01	-	-	-	7,060
Subtotal - Special Education Preschool Grants				-	11,170	-	9,111
COVID-19 - Special Education Preschool Grants FY 2022 IDEA ARP 619 Grant	Indiana Department of Education	84.173	22619-052-ARP	-	5,981	-	-
Total - Special Education Preschool Grants				-	17,151	-	9,111
Total - Special Education Cluster (IDEA)				-	517,316	-	382,068
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010					
FY22 Title I Grant			S010A210014	-	114,353	-	-
FY23 Title I Grant			S010A22014	-	213,002	-	-
FY23 Title I Grant			S010A22014	-	-	-	146,537
FY24 Title I Grant			S010A23014	-	-	-	217,224
Total - Title I Grants to Local Educational Agencies				-	327,355	-	363,761
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367					
2020 Title II Part A			S367A200013	-	21,555	-	-
2021 Title II Part A			S367A210013	-	60,206	-	-
2022 Title II Part A			S367A220013	-	11,247	-	-
2022 Title II Part A			S367A220013	-	-	-	17,605
Total - Supporting Effective Instruction State Grants				-	93,008	-	17,605
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424					
FY20 Title IV Grant			S424A200015	-	21,703	-	-
FY21 Title IV Grant			S424A210015	-	5,572	-	-
FY21 Title IV Grant			S424A210015	-	-	-	17,997
Total - Student Support and Academic Enrichment Program				-	27,275	-	17,997

EAST WASHINGTON 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						
3E Grant		84.425U	7000S425U210013	-	121,017	-	-
3E Grant		84.425U	7000S425U210013	-	-	-	2,295
Homeless Children Grant 2021-24		84.425W	7000S425W210015	-	11,906	-	-
Homeless Children Grant 2021-24		84.425W	7000S425W210015	-	-	-	10,765
Cares (ESSER I)		84.425D	S425D200013	-	749	-	-
ESSER II		84.425D	S425D210013	-	272,202	-	-
Employability Skills Grant		84.425D	S425D210013	-	30,829	-	-
Employability Skills Grant		84.425D	S425D210013	-	-	-	239,381
ESSER III		84.425U	S425U210013	-	2,012,156	-	-
ESSER III		84.425U	S425U210013	-	-	-	46,488
Total - COVID-19 - Education Stabilization Fund				-	2,448,859	-	298,929
Total - Department of Education				-	3,413,813	-	1,080,360
<u>Department of Health and Human Services</u>							
Medicaid Cluster							
Medical Assistance Program							
Medicaid: Indiana MAC	Indiana Department of Education	93.778	FY 22-23	-	27,772	-	-
Medicaid: Indiana MAC			FY 23-24	-	-	-	17,737
Medicaid: IEP Services	Family and Social Services Administration		FY 22-23	-	61,397	-	-
Medicaid: IEP Services			FY 23-24	-	-	-	48,331
Total - Medical Assistance Program				-	89,169	-	66,068
Total - Medicaid Cluster				-	89,169	-	66,068
Total - Department of Health and Human Services				-	89,169	-	66,068
Total federal awards expended				\$ -	\$ 4,311,753	\$ -	\$ 2,056,371

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

EAST WASHINGTON 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 non-federal entities expending a total amount of federal awards equal to or in excess of \$750,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

B. Other Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

Note 2. Indirect Cost Rate

The School Corporation has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3. South Central Area Special Education Cooperative

The School Corporation is a member of the South Central Area Special Education Cooperative (Cooperative). As a result, some of the activity for the Special Education Cluster (IDEA) that is presented on the SEFA is not presented as receipts and disbursements in the financial statement for the School Corporation. This activity is presented in the financial statement of the Cooperative's fiscal agent.

EAST WASHINGTON 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
84.425	Child Nutrition Cluster	Unmodified
	COVID-19 - Education Stabilization Fund	Qualified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2024-001

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

Repeat Finding

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

EAST WASHINGTON SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition and Context

The School Corporation had not established effective internal controls over the federal award information entered into the Annual Financial Report (AFR) via the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the School Corporation's Schedule of Expenditures of Federal Awards (SEFA).

The School Corporation failed to properly review the federal grant information prepared and submitted in Gateway. Although the Treasurer compiled and entered the federal award information into Gateway, and the Superintendent of Schools reviewed and approved the information entered prior to submission, 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 included the following errors:

- A federal rebate program was incorrectly reported on the SEFA for fiscal year 2023-2024, which overstated expenditures by \$391,800.
- Several other grants had individually immaterial errors that resulted in misstatements of expenditures of \$288,660 in total for 2022-2023 and \$221,650 in total for 2023-2024.
- Other errors include incorrect program names and identifying numbers.

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

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

EAST WASHINGTON SCHOOL CORPORATION
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(Continued)

(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 section § 200.510. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the Assistance Listings Number or other identifying number when the Assistance Listings information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502(b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.

EAST WASHINGTON SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

Cause

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

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. Material misstatements of the SEFA remained undetected after review. 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.

FINDING 2024-002

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

Condition and Context

There were deficiencies in the internal control system of the School Corporation related to financial transactions and reporting. The School Corporation had not properly designed and implemented internal controls over cash and investments, receipts, and disbursements to ensure the accuracy and completeness of the financial information entered into the Annual Financial Report via the Indiana Gateway for Government Units financial reporting system, which is the source of the School Corporation's financial statement.

The School Corporation implemented internal controls over reviewing the receipts, disbursements, and cash and investment balances of its main funds, but did not have internal controls in place for reviewing the receipt and disbursement transactions of the payroll clearing funds. The lack of internal controls caused errors to occur and remain undetected and resulted in the payroll clearing funds having deficit cash balances of \$293,307 at June 30, 2023, and \$397,955 at June 30, 2024. Internal controls were not in place to review the deficit cash and investment balances to ensure the deficit balances were strictly the result of timing differences in receiving/recording reimbursements.

EAST WASHINGTON SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Cause

Management of the School Corporation had not established a proper system of internal controls over financial transactions and reporting that would have ensured proper financial reporting of the payroll clearing funds in the financial statement. Due to this lack of internal controls, no one was reviewing the payroll clearing funds for accuracy.

Effect

The failure to establish an effective system of internal controls enabled misstatements of the payroll clearing funds that resulted in many of the funds to incur deficit balances during the audit period. 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.

EAST WASHINGTON SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2024-003

Subject: COVID-19 - Education Stabilization Fund - Special
Tests and Provisions - Wage Rate Requirements
Federal Agency: Department of Education
Federal Program: COVID-19 - Education Stabilization Fund
Assistance Listings Numbers: 84.425D, 84.425U
Federal Award Numbers and Years (or Other Identifying Numbers): S425D210013, S425U210013
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Special Tests and Provisions - Wage Rate Requirements
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2022-004.

Condition and Context

An effective internal control system, which would include segregation of duties, was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions - Wage Rate Requirements compliance requirement.

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

The School Corporation had not designed, nor implemented, a system of internal controls to ensure that the wage rate requirements were met for construction projects. The School Corporation contracted with a company to complete a greenhouse for \$705,886 to be fully paid with the Education Stabilization Funds (ESF) and another company to complete a cafeteria for \$5,221,000 to be partially paid from the ESF. Although both contracts included Wage Rate Requirements, only one certified payroll from a single subcontractor was presented for audit pertaining to these to construction contracts.

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). . . ."

EAST WASHINGTON SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

29 CFR 5.5 states in part:

"(a) The Agency head will cause or require the contracting officer to require the contracting officer to insert in full, or (for contracts covered by the Federal Acquisition Regulation (48 CFR chapter 1)) by reference, in any contract in excess of \$2,000 which is entered into for the actual construction, alteration and/or repair, including painting and decorating, of a public building or public work, or building or work financed in whole or in part from Federal funds or in accordance with guarantees of a Federal agency or financed from funds obtained by pledge of any contract of a Federal agency to make a loan, grant or annual contribution (except where a different meaning is expressly indicated), and which is subject to the labor standards provisions of any of the laws referenced by § 5.1, the following clauses . . .

(1) Minimum wages—

(i) All laborers and mechanics employed or working upon the site of the work (or otherwise working in construction or development of the project under a development statute), will be paid unconditionally and not less often than once a week, and without subsequent deduction or rebate on any account (except such payroll deductions as are permitted by regulations issued by the Secretary of Labor under the Copeland Act (29 CFR part 3)), the full amount of basic hourly wages and bona fide fringe benefits (or cash equivalents thereof) due at time of payment computed at rates not less than those contained in the wage determination of the Secretary of Labor which is attached hereto and made a part hereof, regardless of any contractual relationship which may be alleged to exist between the contractor and such laborers and mechanics. . . .

(3) . . .

(ii)

(A) The contractor or subcontractor must submit weekly, for each week in which any DBA- or Related Acts-covered work is performed, certified payrolls to the [write in name of appropriate Federal agency] if the agency is a party to the contract, but if the agency is not such a party, the contractor will submit the certified payrolls to the applicant, sponsor, owner, or other entity, as the case may be, that maintains such records, for transmission to the (write in name of agency). . . ."

Cause

The School Corporation's management had not implemented any type of internal control to ensure that contractors and subcontractors were properly submitting certified payrolls. Due to this lack of internal control, only one certified payroll was submitted during the audit period.

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, the School Corporation had not properly obtained and reviewed certified payrolls from contractors and subcontractors of projects funded with federal dollars.

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

EAST WASHINGTON SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management design and implement a proper system of internal controls and develop policies and procedures to ensure all applicable construction contracts to be paid with federal dollars include payroll certifications provided to the School Corporation for review.

Views of Responsible Officials

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

AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the School Corporation. The documents are presented as intended by the School Corporation.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-001 and 2022-001**Fiscal year in which the finding initially occurred: 2020****Current Audit Period: July 2022 to June 2024****Finding Subject: Preparation of the Schedule of Expenditures of Federal Awards****Summary of Finding:**

The School Corporation had not established effective internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the School Corporation's Schedule of Expenditures of Federal Awards (SEFA). Errors were made in the federal expenditures reported.

Status of Audit Finding:

Not corrected.

Response Comments:

The Corporation Treasurer prepares the Schedule of Expenditures of Federal Awards (SEFA). The Superintendent reviews the SEFA in an effort to ensure no errors are reported that might result in expenditures being misstated. This implemented corrective action failed to resolve the deficiency. To ensure expenditures/receipts are not misstated in the future, the Treasurer will ensure grant agreements are received with the proper ALN number and reviewed carefully to ensure correct numbers are reported. The previously implemented corrective action failed due to not having all documentation to accurately report. Ensuring all federal grant agreements are received with the ALN number should help correct the problem.

FINDING 2020-002 and 2022-002

Fiscal year in which the finding initially occurred: 2020

Current Audit Period: July 2022 to June 2024

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

Summary of Finding:

An effective internal control system was not designed nor implemented at the School Corporation to ensure compliance with requirements related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement. Small purchase procurement requirements and suspension and debarment requirements were not followed.

Status of Audit Finding:

Fully Corrected and the original corrective action was implemented.

Response Comments:

N/A

FINDING 2022-003

Fiscal year in which the finding initially occurred: 2022

Current Audit Period: July 2022 to June 2024

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

Summary of Finding:

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Equipment and Real Property Management compliance requirement. Assets purchased with federal funds were not included on an asset listing and a physical inventory of capital assets had not been performed.

Status of Audit Finding:

Fully Corrected and the original corrective action was implemented.

Response Comments:

N/A

FINDING 2022-004

Fiscal year in which the finding initially occurred: 2022

Current Audit Period: July 2022 to June 2024

Finding Subject: COVID-19 – Education Stabilization Fund – Special Tests and Provisions – Wage Rate Requirements

Summary of Finding:

An effective internal control system, which would include segregation of duties, was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions – Wage Rate Requirements compliance requirement. As a contract was not properly entered into between the School Corporation and Toadvine Enterprises, the required wage rate provisions, a contract clause and certified payrolls were not presented for audit.

Status of Audit Finding:

Partially corrected.

Response Comments:

The Corporation Treasurer will ensure that any new construction contracts in excess of \$2,000, which are financed by federal assistance funds, pay wages not less than those established for the locality of the project (prevailing wage rates) by the Department of Labor (DOL) to their laborers and mechanics. The previously implemented corrective action plan failed due to lack of knowledge of utilizing federal assistance funds. It was believed the language addressing prevailing wage within the contract met the prevailing wage rate requirement. The Corporation will require all vendors of any new construction contracts to submit a copy of the payroll and statement of compliance to the entity for each week in which contract work is performed. Also, a Corporation checklist will be created for all construction projects financed by federal assistance funds to ensure all requirements are met.

CORRECTIVE ACTION PLAN

FINDING 2024-001

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

Summary of Finding:

This is a repeat finding from the immediately prior audit report. The School Corporation had not established effective internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the School Corporation's Schedule of Expenditures of Federal Awards (SEFA). Errors were made in the federal expenditures reported.

Contact Person Responsible for Corrective Action: Joanna Trueblood, Treasurer

Contact Phone Number and Email Address: 812-967-3926 ext.5790 |
jtrueblood@ewsc.k12.in.us

Views of Responsible Officials:

We concur with the finding.

Description of Corrective Action Plan:

The Corporation Treasurer prepares the Schedule of Expenditures of Federal Awards (SEFA). The Superintendent reviews the SEFA in an effort to ensure no errors are reported that might result in expenditures being misstated. This implemented corrective action previously failed to resolve the deficiency. To ensure expenditures/receipts are not misstated in the future, the Treasurer will ensure grant agreements are received with the proper ALN number and reviewed carefully to ensure correct numbers are reported. The previously implemented corrective action failed due to not having all documentation to accurately report. Ensuring all federal grant agreements are received with the ALN number should help correct the problem.

Anticipated Completion Date:

August, 2025

CORRECTIVE ACTION PLAN

FINDING 2024-002

Finding Subject: Financial Transactions and Reporting

Summary of Finding:

There were deficiencies in the internal control system of the School Corporation related to financial transactions and reporting. The School Corporation had not properly designed and implemented internal controls over cash and investments, receipts, and disbursements to ensure the accuracy and completeness of the financial information entered into the Annual Financial Report (AFR) via the Indiana Gateway for Government Units financial reporting system, which is the source of the School Corporation's financial statement. The Corporation implemented controls over reviewing the receipts, disbursements, and cash and investment balances of its main funds, but did not have controls in place for reviewing the receipt and disbursement transactions of the payroll clearing funds.

Contact Person Responsible for Corrective Action: Joanna Trueblood, Treasurer

Contact Phone Number and Email Address: 812-967-3926 ext.5790 |
jtrueblood@ewsc.k12.in.us

Views of Responsible Officials:

We concur with the finding.

Description of Corrective Action Plan:

The Corporation Treasurer will upload all required financial documents into the Indiana Gateway for Government Units financial reporting system monthly. The Director of Payroll will enter transactions using the clearing accounts. The Treasurer will analyze all payroll clearing funds line by line to find all discrepancies. The Treasurer will make necessary corrections to each of the funds after reviewing said changes with the Director of Payroll. Subsequently, the Treasurer will review the clearing accounts monthly to ensure any errors are immediately detected.

Anticipated Completion Date:

June, 2025

CORRECTIVE ACTION PLAN

FINDING 2024-003

Finding Subject: Covid-19 – Education Stabilization Fund – Special Tests and Provisions – Wage Rate Requirements

Summary of Finding:

This is a repeat finding from the immediately prior audit report. An effective internal control system, which would include segregation of duties, was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions – Wage Rate Requirements compliance requirement. The School Corporation had not designed, nor implemented a system of internal controls to ensure that the wage rate requirements were met for construction projects.

Contact Person Responsible for Corrective Action: Joanna Trueblood, Treasurer

Contact Phone Number and Email Address: 812-967-3926 ext.5790 |
jtrueblood@ewsc.k12.in.us

Views of Responsible Officials:

We concur with the finding.

Description of Corrective Action Plan:

The Corporation Treasurer will ensure that any new construction contracts in excess of \$2,000, which are financed by federal assistance funds, pay wages not less than those established for the locality of the project (prevailing wage rates) by the Department of Labor (DOL) to their laborers and mechanics. The previously implemented corrective action plan failed due to lack of knowledge of utilizing federal assistance funds. It was believed the language addressing prevailing wage within the contract met the prevailing wage rate requirement. The Corporation will require all vendors of any new construction contracts to submit a copy of the payroll and statement of compliance to the entity for each week in which contract work is performed. Also, a Corporation checklist will be created for all construction projects financed by federal assistance funds to ensure all requirements are met.

Anticipated Completion Date:

March, 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/>.