

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

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

COMPLIANCE EXAMINATION REPORT

OF

SWITZERLAND COUNTY SCHOOL CORPORATION

SWITZERLAND COUNTY, INDIANA

July 1, 2022 to June 30, 202



**FILED**

04/02/2025



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

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April 2, 2025

To: The Officials of the Switzerland County School Corporation  
Switzerland County School Corporation  
Switzerland County, Indiana

This report is supplemental to the audit report of Switzerland County School Corporation (School Corporation), for the period July 1, 2022 to June 30, 2024. It has been provided as a separate report so that the reader may easily identify any findings that pertain to the School Corporation. It should be read in conjunction with the financial statement audit report of the School Corporation, which provides an opinion on the School Corporation's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the School Corporation and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The findings contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the supplemental report for Switzerland County School Corporation prepared by Crowe LLP, Independent Public Accountants, for the period July 1, 2022 to June 30, 2024. In our opinion, the supplemental report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

We call your attention to the finding in the report on page 3.

The report is filed with this letter in our office as a matter of public record.

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF**  
**SWITZERLAND COUNTY SCHOOL CORPORATION**  
Switzerland County, Indiana  
July 1, 2022 through June 30, 2024

SWITZERLAND COUNTY SCHOOL CORPORATION

Switzerland County, Indiana  
July 1, 2022 through June 30, 2024

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SWITZERLAND COUNTY SCHOOL CORPORATION  
SCHEDULE OF OFFICIALS  
July 1, 2022 through June 30, 2024

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Patti Kappes	07-01-22 to 06-30-24
Superintendent of Schools	Rodney Hite	07-01-22 to 06-30-24
President of the School Board	Kathryn M. Collier Adam Cole	01-01-22 to 12-31-22 01-01-23 to 12-31-24

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Switzerland County School Corporation

We have examined the Switzerland County School Corporation's ("School Corporation") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations* during the period July 1, 2022 through June 30, 2024. Management of the School Corporation is responsible for the School Corporation's compliance with the specified requirements. Our responsibility is to express an opinion on the School Corporation's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the School Corporation complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the School Corporation complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the School Corporation's compliance with specified requirements.

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations* applicable to the School Corporation during the period of July 1, 2022 through June 30, 2024, as described in item 2024-001 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the School Corporation complied, in all material respects, with the aforementioned requirements during the period of July 1, 2022 through June 30, 2024.

  
Crowe LLP

Indianapolis, Indiana  
March 24, 2025

SWITZERLAND COUNTY SCHOOL CORPORATION  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
July 1, 2022 through June 30, 2024

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**FINDING 2024-001: SCHEDULES IN ANNUAL FINANCIAL REPORT**

**Criteria:** Indiana Code 5-11-1-4(a) states, "*The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. 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.*"

**Condition:** Financial and other information are required to be entered annually into the Annual Financial Report (AFR) via the Indiana Gateway for Government Units (Gateway) financial reporting system. The information entered into Gateway contained the following errors:

*Schedule of Leases and Debt*

The School Corporation reported \$0 balances for Leases and \$5,640,000 and ending Debt balances as of June 30, 2024. The supporting lease and debt schedules showed as of June 30, 2024 that the School Corporation had three leases with total annual lease payments of \$588,774 and one debt obligation with an ending balance of \$165,000. The Schedule of Leases and Debt was updated to reflect the School Corporation's obligations.

*Schedule of Capital Assets*

The School Corporation's AFR had reported balances of \$13,391,500 for Buildings, \$1,178,907 for Improvements other than buildings, \$4,163,133 for Machinery, equipment, and vehicles, and \$551,956 for Books and other when the underlying capital asset records had balances of \$19,124,532, \$4,846,077, \$5,826,721, and \$0, respectively. The Schedule of Capital Assets within the financial statement was updated to reflect the School Corporation's underlying capital asset listing.

SWITZERLAND COUNTY SCHOOL CORPORATION  
EXIT CONFERENCE  
July 1, 2022 through June 30, 2024

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The contents of this report were discussed on March 21, 2025 with Patti Kappes, Treasurer, Rodney Hite, Superintendent, Adam Cole, President of the School Board.