

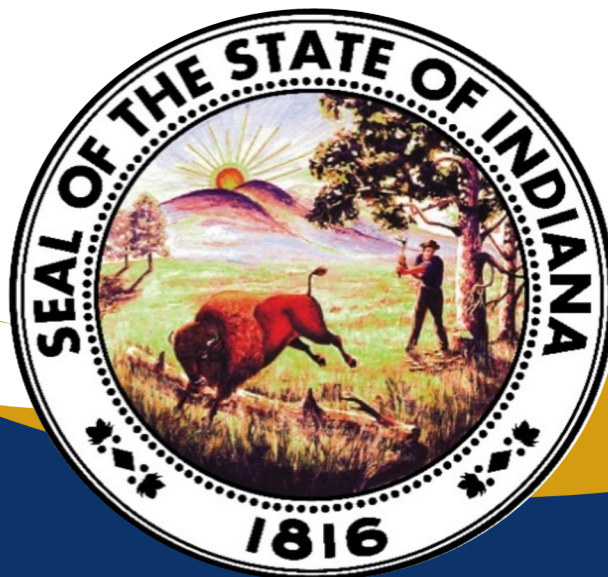
**STATE BOARD OF ACCOUNTS  
302 West Washington Street  
Room E418  
INDIANAPOLIS, INDIANA 46204-2769**

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

COMPLIANCE ENGAGEMENT REPORT  
OF

SALEM COMMUNITY SCHOOLS  
EXTRACURRICULAR ACCOUNTS  
WASHINGTON COUNTY, INDIANA

July 1, 2021 to June 30, 2023



**FILED**  
12/02/2024



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
School Corporation Treasurer	Chrissie Albertson	07-01-21 to 07-09-23
	Lana Hamilton	07-10-23 to 06-30-25
Superintendent of Schools	Jon Acton	07-01-01 to 02-14-22
	Kim A. Thurston, EdD (interim)	02-15-22 to 06-30-22
	Richard Rutherford	07-01-22 to 05-29-23
	Kim A. Thurston, EdD (interim)	05-30-23 to 03-10-24
	Jill C. Mires	03-11-24 to 06-30-25
President of the School Board	Rodney Brough	07-01-01 to 12-31-22
	Mark A. Day	01-01-23 to 06-30-25



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF THE SALEM COMMUNITY SCHOOLS, EXTRACURRICULAR  
ACCOUNTS, WASHINGTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Salem Community Schools, Extracurricular Accounts (School ECAs), for the period of July 1, 2021 to June 30, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the School ECAs as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds and what reports are required to be prepared and filed.

We fulfilled our responsibility as detailed in the first paragraph, by applying procedures over cash, receipts, and disbursements. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials is informational only.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the School ECAs' reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Lana Hamilton, School Corporation Treasurer; Jill C. Mires, Superintendent of Schools; and Mark A. Day, President of the School Board, on November 18, 2024.

Beth Kelley, CPA, CFE  
Deputy State Examiner

November 7, 2024

SALEM COMMUNITY SCHOOLS  
EXTRACURRICULAR ACCOUNTS  
COMMENTS

No reportable instances of noncompliance.