

STATE BOARD OF ACCOUNTS
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INDIANAPOLIS, INDIANA 46204-2769

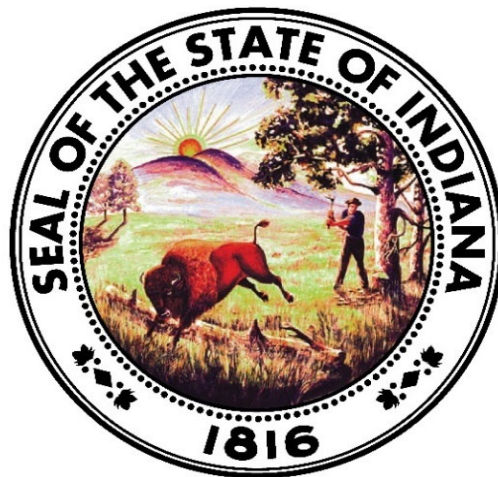
COMPLIANCE REPORT

OF

INDIANA SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED

STATE OF INDIANA

March 1, 2022 to December 31, 2023



FILED

10/03/2024

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AGENCY OFFICIAL

Office
Superintendent

Official
James Durst

Term
03-01-22 to 09-30-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE INDIANA SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Indiana School for the Blind and Visually Impaired (ISBVI), for the period of March 1, 2022 to December 31, 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 ISBVI, 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.

We fulfilled our responsibility as detailed in the first paragraph, using procedures performed through a combination of physical inspection of supporting documents and inquiry with current the ISBVI staff to verify the appropriate accounting for and use of revenue; expenses; procurement, travel, and gas card expenses; capital assets; and overtime and comp time paid.

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 non-compliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Annual Comprehensive Financial Reports. Federal programs are included in the scope of our statewide single audits as reflected in the Statewide Single Audit Reports.

This report is intended solely for the information and use of the ISBVI's management, and others within the entity, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the Indiana State Board of Accounts and of the office reviewed.

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

August 6, 2024

INDIANA SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED
COMMENTS

No reportable instances of noncompliance.

INDIANA SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED
EXIT CONFERENCE

The contents of this report were discussed on August 6, 2024, with James Durst, Superintendent; Barb Diemer, Accountant; and Raouf Estefanos, Assistant Superintendent of Business and Operations.