

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

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

COMPLIANCE EXAMINATION REPORT

OF

MUNCIE COMMUNITY SCHOOLS

DELAWARE COUNTY, INDIANA

July 1, 2023 to June 30, 2024



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 Muncie Community Schools
Muncie Community Schools
Delaware County, Indiana

This report is supplemental to the audit report of Muncie Community Schools (School Corporation), for the period July 1, 2023 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/.

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.

We have reviewed the supplemental report of Muncie Community Schools prepared by Crowe LLP, Independent Public Accountants, for the period July 1, 2023 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.

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
MUNCIE COMMUNITY SCHOOLS
Delaware County, Indiana
July 1, 2023 through June 30, 2024**

MUNCIE COMMUNITY SCHOOLS

Delaware County, Indiana
July 1, 2023 through June 30, 2024

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MUNCIE COMMUNITY SCHOOLS
SCHEDULE OF OFFICIALS
July 1, 2023 through June 30, 2024

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Brad DeRome	07-01-23 to 06-30-24
Director of Public Education	Dr. Lee Ann Kwiatkowski	07-01-23 to 06-30-24
President of the School Board	James Williams	01-01-23 to 12-31-24

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the Muncie Community Schools

We have examined the Muncie Community Schools' ("School Corporation") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations* during the period of July 1, 2023 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 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.

In our opinion, the School Corporation complied, in all material respects, with the aforementioned requirements during the period of July 1, 2023 through June 30, 2024.


Crowe LLP

Indianapolis, Indiana
March 20, 2025

MUNCIE COMMUNITY SCHOOLS
EXIT CONFERENCE
July 1, 2023 through June 30, 2024

The contents of this report were discussed on March 19, 2025, with Brad DeRome, CFO/Treasurer, Danielle Barnes, Assistant Treasurer, James Williams School Board President, and Chuck Reynolds, Superintendent.