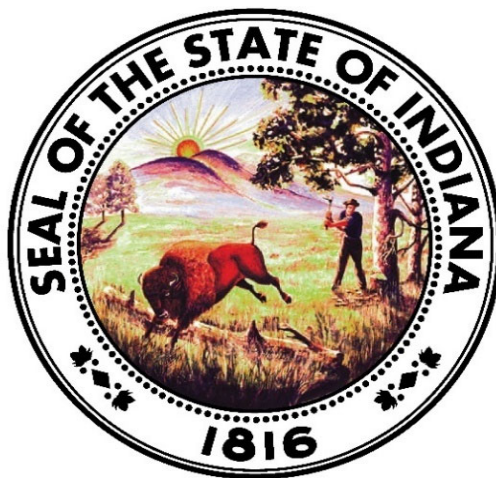


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SUPPLEMENTAL COMPLIANCE REPORT
OF
CLINTON CENTRAL SCHOOL CORPORATION
CLINTON COUNTY, INDIANA
July 1, 2021 to June 30, 2023



FILED
03/14/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	April Boone	07-01-21 to 06-30-24
Superintendent of Schools	Allen Remaly Dr. Kent DeKoninck (interim) Jeremy Fewell (interim) Jeremy Fewell	07-01-21 to 12-31-21 01-01-22 to 03-13-22 03-14-22 to 06-30-22 07-01-22 to 06-30-24
President of the School Board	Bryce Eaton	07-01-21 to 06-31-24



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TO: THE OFFICIALS OF THE CLINTON CENTRAL SCHOOL
CORPORATION, CLINTON COUNTY, INDIANA

This report is supplemental to the audit report of the Clinton Central School Corporation (School Corporation), for the period from July 1, 2021 to June 30, 2023. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the School Corporation. It should be read in conjunction with the Financial Statements Audit Report of the School Corporation, which provides our opinions 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 performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Audit Result and Comment, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE
Deputy State Examiner

March 5, 2024

CLINTON CENTRAL SCHOOL CORPORATION
AUDIT RESULT AND COMMENT

AVERAGE DAILY MEMBERSHIP (ADM) - LACK OF RECORDS

A similar comment also appeared in prior Report B60467, entitled *AVERAGE DAILY MEMBERSHIP (ADM) TESTING*.

Condition and Context

The School Corporation did not follow its own enrollment policy and ensure that proof of residency and other required enrollment documents were retained for audit for all students reported in its ADM counts submitted to the Indiana Department of Education throughout the audit period. We conducted tests of both the School Corporation's in-person (Brick and Mortar) students and its Virtual program (Virtual) students.

Brick and Mortar

The School Corporation failed to provide proof of Indiana residency documentation for 14 of 28 (50%) students tested and failed to provide copies of birth certificates and enrollment application forms for 3 students (11%).

Virtual

All students reported as Virtual status throughout the audit period's 4 ADM count dates were tested. There was a total of 8 virtual status students tested; however, there were only 4 unique individuals that made up the 8 reported virtual students. The School Corporation failed to provide proof of Indiana residency documentation for each of the 4 students, was unable to provide enrollment application forms for 3 students, and birth certificates for 2 students selected for testing.

Engagement Policy

As noted previously, a total of 8 students were reported as Virtual status throughout the audit period's 4 ADM count dates. The School Corporation did not have a formalized engagement policy to determine how engagement and attendance will be tracked for those students attending in a virtual setting.

CLINTON CENTRAL SCHOOL CORPORATION
AUDIT RESULT AND COMMENT
(Continued)

Additionally, per review of the School Corporation website, student handbooks, School Board approved policies, and through inquiry with officials, we did not identify any policies that indicate the criteria or circumstances that would enable students to participate virtually.

Criteria

Indiana Code 5-15-6-3 states:

"No financial records or records relating to financial records shall be destroyed until the earlier of the following actions:

- (1) The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied.
- (2) The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written consent of the administration."

Officials shall maintain records (enrollment cards, rosters, reporting forms, etc.) which substantiate the number of students claimed for ADM.

The building level official (Principal, Assistant Principal, etc.) is responsible for reporting ADM to the School Corporation Central Office, must provide a written certification of ADM to properly document responsibility. The certification must at a minimum include a statement detailing the names and location of the records used (these records must be retained for public inspection and audit) to substantiate ADM claimed.

(Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

CLINTON CENTRAL SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on March 5, 2024, with April Boone, Treasurer; Jeremy Fewell, Superintendent of Schools; and Bryce Eaton, President of the School Board.