

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

COMPLIANCE EXAMINATION REPORT

OF

SOUTHWEST SCHOOL CORPORATION

SULLIVAN COUNTY, INDIANA

July 1, 2021 to June 30, 2023



**FILED**  
03/28/2024





**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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March 28, 2024

To: The Officials of the Southwest School Corporation  
Southwest School Corporation  
Sullivan County, Indiana

This report is supplemental to the audit report of Southwest School Corporation (School Corporation), for the period July 1, 2021 to June 30, 2023. It has been provided as a separate report so that the reader may easily identify any Examination 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.

We have reviewed the Supplemental Audit Report for Southwest School Corporation prepared by Crowe LLP, Independent Public Accountants, for the period July 1, 2021 to June 30, 2023. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

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

A handwritten signature in black ink that reads "Tammy R. White". The signature is written in a cursive, flowing style.

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF**  
**SOUTHWEST SCHOOL CORPORATION**  
Sullivan County, Indiana  
July 1, 2021 through June 30, 2023

SOUTHWEST SCHOOL CORPORATION

Sullivan County, Indiana  
July 1, 2021 through June 30, 2023

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SOUTHWEST SCHOOL CORPORATION  
SCHEDULE OF OFFICIALS  
July 1, 2021 through June 30, 2023

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Michele Hazelrigg	07-01-21 to 06-30-23
Superintendent of Schools	Chris Stitzle	07-01-21 to 06-30-23
President of the School Board	Mitzi Badger	01-01-21 to 12-31-21
	Mike Eslinger	01-01-22 to 12-31-22
	Jerry Wilson	01-01-23 to 12-31-23



## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Southwest School Corporation

We have examined the Southwest 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, 2021 through June 30, 2023. 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 July 1, 2021 through June 30, 2023.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
March 20, 2024

SOUTHWEST SCHOOL CORPORATION  
EXIT CONFERENCE  
July 1, 2021 to June 30, 2023

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The contents of this report were discussed on March 20, 2024, with Michele Hazelrigg, Treasurer, Chris Stitzle, Superintendent, and Barbara Rotramel, School Board President.