

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

COMPLIANCE EXAMINATION REPORT

OF

BENTON COMMUNITY SCHOOL CORPORATION

BENTON COUNTY, INDIANA

July 1, 2021 to June 30, 2023



**FILED**  
03/26/2024



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

March 26, 2024

To: The Officials of the Benton Community School Corporation  
Benton Community School Corporation  
Benton County, Indiana

This report is supplemental to the audit report of Benton Community 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. The Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report for Benton Community 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.

We call your attention to the finding in the report on page 3.

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".

Tammy R. White, CPA  
Deputy State Examiner

BENTON COMMUNITY SCHOOL CORPORATION

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

CONTENTS

SCHEDULE OF OFFICIALS .....	1
INDEPENDENT ACCOUNTANT'S REPORT .....	2
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS:	
2023-001: OVERDRAWN CASH BALANCES .....	3
EXIT CONFERENCE .....	4

BENTON COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF OFFICIALS  
For the period July 1, 2021 through June 30, 2023

---

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Tracy Albertson	07-01-21 to 06-30-23
Superintendent of Schools	Stephen Scott Van Der Aa Steve Wittenauer	07-01-21 to 03-31-23 04-01-23 to 06-30-23
President of the School Board	Jennifer Barce Holli Schoen	01-01-21 to 12-31-22 01-01-23 to 12-31-24



## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Benton Community School Corporation

We have examined the Benton Community School Corporation ("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 qualified 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.

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations* applicable to the School Corporation during the period of July 1, 2021 through June 30, 2023, as described in item 2023-001 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the School Corporation complied, in all material respects, with the aforementioned requirements during the period of July 1, 2021 through June 30, 2023.

*Crowe LLP*

Crowe LLP

Indianapolis, Indiana  
March 11, 2024

BENTON COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
July 1, 2021 through June 30, 2023

---

**FINDING 2023-001: OVERDRAWN CASH BALANCES**

**Criteria:** Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations states in part, "The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit."

**Condition:** During the testing of fund balances, we noted the following funds, which are not grant related, with a cash balance below zero as of June 30, 2022 and June 30, 2023:

Fund	Amount Overdrawn June 30, 2022	Amount Overdrawn June 30, 2023
<b>Curricular Materials Rental</b>	\$ 199,135	\$ 148,814
<b>Payroll Withholding</b>	15,207	57,584

This is a repeat finding from Report No. B60863.

BENTON COMMUNITY SCHOOL CORPORATION  
EXIT CONFERENCE  
July 1, 2021 through June 30, 2023

---

The contents of this report were discussed on March 11, 2024, with Tracy Albertson, Treasurer, Dr. Annette Zupin, Superintendent, and Scott Robertson, School Board Member.