

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

COMPLIANCE EXAMINATION REPORT

OF

RENSELAER CENTRAL SCHOOL CORPORATION

JASPER COUNTY, INDIANA

July 1, 2021 to June 30, 2023



**FILED**

03/25/2024



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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March 25, 2024

To: The Officials of the Rensselaer Central School Corporation  
Rensselaer Central School Corporation  
Jasper County, Indiana

This report is supplemental to the audit report of Rensselaer Central 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 Rensselaer Central 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 findings in the report on pages 3 and 4.

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

**COMPLIANCE EXAMINATION OF**  
RENSELAER CENTRAL SCHOOL CORPORATION  
Jasper County, Indiana  
July 1, 2021 through June 30, 2023

RENSSELAER CENTRAL SCHOOL CORPORATION

Jasper 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

    2023-002: MISSING GATEWAY UPLOADS ..... 3

    2023-003: CAPITAL ASSETS ..... 4

EXIT CONFERENCE ..... 5

RENSSELAER CENTRAL 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	Dawn Claussen	07-01-21 to 06-30-23
Superintendent of Schools	Curtis Craig	07-01-21 to 06-30-23
President of the School Board	Charles Parrish Gary Braasch	07-01-21 to 06-30-22 07-01-22 to 06-30-23

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Rensselaer Central School Corporation

We have examined the Rensselaer Central 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 July 1, 2021 through June 30, 2023, as described in items 2023-001 through 2023-003 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 July 1, 2021 through June 30, 2023.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
March 15, 2024

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

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

<u>Fund</u>	<u>Amount Overdrawn June 30, 2022</u>	<u>Amount Overdrawn June 30, 2023</u>
<b>Curricular Materials Rental</b>	\$ -	\$ 55,882

This is a repeat finding from report B60833.

**FINDING 2023-002: MISSING GATEWAY UPLOADS**

**Criteria:** The Indiana State Board of Accounts (SBOA) Directive 2018-1 states in part, " Beginning with July 2018 files, which will be due September 15, 2018, all cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients.

The following files and governmental unit information are required to be uploaded monthly by all units:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

The following files and governmental unit information are required to be uploaded annually by all units:

- Year End Investment Statements
- Detail of Receipts for the year
- Detail of Disbursements for the year
- Current year Salary Ordinance (or Schedule)
- Annual Vendor History Report
- Annual Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund
- Annual Payroll History Report, without social security numbers
- School Lunch Prepaid Account Balance Report

**Condition:** The School Corporation did not upload to Gateway any of the annual required uploads listed above for fiscal year 2022 or 2023. The School Corporation also did not upload approved board meeting minutes for the period of September 2022 through December 2022.

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(Continued)

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

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**FINDING 2023-003: CAPITAL ASSETS**

**Criteria:** Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations states in part, *“Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records.”*

**Condition:** The School Corporation did not perform a documented physical inventory of capital assets owned by the School Corporation for the period of July 1, 2021 through June 30, 2023.

RENSSELAER CENTRAL SCHOOL CORPORATION  
EXIT CONFERENCE  
July 1, 2021 through June 30, 2023

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The contents of this report were discussed on March 15, 2024, with Dawn Claussen, Treasurer, Curtis Craig, Superintendent, and Gary Braasch, School Board President.