

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

COMPLIANCE EXAMINATION REPORT

OF

SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION

DEARBORN 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 Sunman-Dearborn Community School Corporation
Sunman-Dearborn Community School Corporation
Dearborn County, Indiana

This report is supplemental to the audit report of the Sunman-Dearborn 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/.

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 the Sunman-Dearborn 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 Indiana 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

COMPLIANCE EXAMINATION OF
SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION
Dearborn County, Indiana
July 1, 2021 through June 30, 2023

SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION

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

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SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION
SCHEDULE OF OFFICIALS
July 1, 2021 through June 30, 2023

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Mary Ann Baines	07-01-21 to 06-30-23
Superintendent of Schools	Dr. Andrew Jackson	07-01-21 to 06-30-23
President of the School Board	Michael Norman James Graf	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 Sunman-Dearborn Community School Corporation

We have examined the Sunman-Dearborn 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 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 July 1, 2021 through June 30, 2023.


Crowe LLP

Indianapolis, Indiana
February 26, 2024

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

FINDING 2023-001: 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 Receipt Activity
- Detail of Disbursement Activity
- Approved Salary Schedule for Noncertified Employees and Amendments
- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger (beginning balance, receipts, disbursements, and ending balance by fund
- School Lunch Prepaid Account Balance Report

Condition: During our testing of monthly and annual Gateway uploads, we noted the School Corporation did not upload the required annual documents for fiscal year 2022. For fiscal year 2023, the School Corporation uploaded the annual documents except for the Annual School Lunch Prepaid Account Balance Report.

SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION
EXIT CONFERENCE
July 1, 2021 through June 30, 2023

The contents of this report were discussed on February 26, 2024 with Mary Ann Baines, Treasurer, Dr. Andrew Jackson, Superintendent, and James Graf, School Board President.