

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

COMPLIANCE EXAMINATION REPORT

OF

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP

MARION COUNTY, INDIANA

July 1, 2021 to June 30, 2022



**FILED**  
02/21/2024



**STATE OF INDIANA**  
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February 21, 2024

To: The Officials of the Metropolitan School District of Lawrence Township  
Metropolitan School District of Lawrence Township  
Marion County, Indiana

This report is supplemental to the audit report of Metropolitan School District of Lawrence Township (the School Corporation), for the period July 1, 2021 to June 30, 2022. 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 Metropolitan School District of Lawrence Township prepared by Crowe LLP, Independent Public Accountants, for the period July 1, 2021 to June 30, 2022. 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". The signature is written in a cursive style.

Tammy R. White, CPA  
Deputy State Examiner




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# **Metropolitan School District of Lawrence Township**

## **Supplemental Report**

June 30, 2022



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# Metropolitan School District of Lawrence Township

June 30, 2022

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**Metropolitan School District of Lawrence Township**  
**Schedule of Officials**  
**June 30, 2022**

<b>Office</b>	<b>Official</b>	<b>Term</b>
Treasurer	Michael D. Shreves	07-07-17 – 06-30-22
Superintendent of Schools	Dr. Shawn A. Smith	07-01-17 – 06-30-22
President of the Board	Reginald McGregor	01-01-17 – 06-30-22



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School Board  
Metropolitan School District of Lawrence Township

We have performed the procedures contained within the Indiana State Board of Accounts' Accounting and Uniform Compliance Guidelines (the specified requirements), issued by the Indiana State Board of Accounts, which were agreed to by management of the Metropolitan School District of Lawrence Township (School Corporation), solely to assist the School Corporation with respect to testing compliance with the specified requirements as of and for the year ended June 30, 2022. The management of the School Corporation is responsible for its compliance with the specified requirements. Had we performed additional procedures, other findings of significance may have been reported to you. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures in the specified requirements for the purpose for which this report has been requested or for any other purpose.

The findings, in connection with the procedures performed, are included in the Results and Comments section.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the School Corporation's compliance with the specified requirements. Accordingly, we do not express such an opinion. Our report is intended for use only by management of the School Corporation and the Indiana State Board of Accounts solely for reporting findings with respect to the procedures performed by us. This report is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to take this opportunity to thank the School Corporation's management and staff members who contributed positively to our efforts. We would be pleased to further discuss any of the items in this report at your convenience.

**FORVIS,LLP**

Indianapolis, Indiana  
February 1, 2024

# Metropolitan School District of Lawrence Township

## Results and Comments Year Ended June 30, 2022

### **Finding 2022-001: Average Daily Membership (ADM)**

**Criteria:** Accounting and Uniform Compliance Guidelines Manual for Indiana Public Schools requires that “Officials shall maintain records (enrollment applications, attendance records, reporting forms, etc.) which substantiate the number of students claimed for ADM. A student claimed for ADM must be an “eligible pupil”. An eligible pupil is a student that is enrolled and attending.”

**Condition:** Through ADM testing, FORVIS identified one student with no registration documentation available.

# **Metropolitan School District of Lawrence Township**

## **Exit Conference**

**Year Ended June 30, 2022**

The contents of this report were discussed on January 24, 2024, with Matt Miles, CFO & Treasurer. The Official Response has been made part of this report and may be found on the next page.

# **Metropolitan School District of Lawrence Township**

## **Official Response Year Ended June 30, 2022**

The District concurs with this finding. Moving forward, the District will make a more concerted effort to collect the appropriate records for students when they are enrolled.