

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

SALEM COMMUNITY SCHOOLS

WASHINGTON COUNTY, INDIANA

July 1, 2013 to June 30, 2015



FILED

09/22/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Geneva Sue Collier Ruth D. Gilbert	07-01-13 to 04-17-16 04-18-16 to 12-31-16
Superintendent of Schools	Dr. D. Lynn Reed	07-01-13 to 12-31-19
President of the School Board	Steven R. Motsinger Dr. Tricia Wheeler Steven R. Motsinger	01-01-13 to 12-31-13 01-01-14 to 12-31-14 01-01-15 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF THE SALEM COMMUNITY SCHOOLS, WASHINGTON COUNTY, INDIANA

This report is supplemental to our audit report of the Salem Community Schools (School Corporation), for the period from July 1, 2013 to June 30, 2015. It has been provided as a separate report so that the reader may easily identify any Federal Findings and Audit Results and Comments that pertain to the School Corporation. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the School Corporation, which provides our opinions on the School Corporation's financial statement and federal program compliance. This report may be found at www.in.gov/sboa.

The Federal Findings, identified in the above referenced audit report, are included in this report and should be viewed in conjunction with the Audit Results and Comments as described below.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Corrective Action Plan for the Federal Findings and Official Response to the Audit Results and Comments, incorporated within this report, were not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

July 25, 2016

SALEM COMMUNITY SCHOOLS
FEDERAL FINDINGS

**FINDING 2015-001 - PREPARATION OF THE SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS**

Condition

The School Corporation did not have a system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

During the audit of the SEFA, the following errors were identified: the SEFA was understated by \$980,319 for the audit period; Federal Grantor Agencies were not reported; cluster and program titles were incorrect; and Federal CFDA and other identifying numbers were incorrect. Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA presented in this report.

Criteria

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.

SALEM COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

Cause

Management had not established a system of internal control that would have ensured accurate and complete reporting of the federal expenditures on the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA could have remained undetected.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

***FINDING 2015-002 - INTERNAL CONTROL OVER TITLE I
GRANTS TO LOCAL EDUCATIONAL AGENCIES***

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): FY 2013, FY 2014, FY 2015

Pass-Through Entity: Indiana Department of Education

Condition

Management of the School Corporation had not established an effective internal control system, which would have included segregation of duties, to ensure compliance with the following compliance requirements: Allowable Costs/Cost Principles, Cash Management, Reporting, and Special Tests and Provisions - Schoolwide Programs.

Allowable Costs/Cost Principles

An effective internal control system was not in place to ensure that documentation was maintained to support the employees' time worked on federal programs.

SALEM COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Cash Management and Reporting

An effective internal control system was not in place to ensure that required reports were accurately prepared and submitted. The School Corporation Treasurer prepared the Reimbursement Requests and Final Expenditure Reports and submitted them to the Indiana Department of Education (IDOE). The School Corporation's Grant Administrator prepared the State Per Pupil Expenditures Reports and submitted them to the IDOE. There was no segregation of duties, such as an oversight, review, or approval process to ensure that the reports submitted were accurate and complete.

Special Tests and Provisions - Schoolwide Programs

An effective internal control system was not in place to ensure that the School Corporation conducted annual evaluations regarding the implementation of and the results achieved by the schoolwide program.

Context

This was a systemic problem. Controls were not in place during the audit period.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

Cause

Management had not developed a system of internal controls.

Effect

The failure to establish an effective internal control system would have placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements listed above.

SALEM COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2015-003 - ALLOWABLE COSTS/COST PRINCIPLES

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Education Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): FY 2013, FY 2014, FY 2015

Pass-Through Entity: Indiana Department of Education

Condition

The School Corporation did not retain the necessary documentation to support the employees' salaries and wages charged to the federal program. For employees that were paid entirely from Title I funds, the School Corporation did not maintain periodic certification reports. For employees that were paid partially from Title I funds, there were no personnel activity reports maintained to ensure that payments were properly allocated between federal and non-federal funds.

Context

This was a systemic problem. Periodic certifications and personnel activity reports were not maintained during the audit period.

Criteria

OMB A-87, Attachment B, Item 8(h), states in part:

". . . (3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

- (a) More than one Federal award,
- (b) A Federal award and a non Federal award,
- (c) An indirect cost activity and a direct cost activity,
- (d) Two or more indirect activities which are allocated using different allocation bases, or
- (e) An unallowable activity and a direct or indirect cost activity. . . ."

SALEM COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Cause

Management had not developed a system of internal controls that would have ensured that the School Corporation maintained and retained documentation of employees' time worked on the federal program.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the compliance requirements could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation implement policies and procedures to maintain and retain the required periodic certifications and personnel activity reports to ensure compliance with the Allowable Costs/Cost Principles compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2015-004 - SPECIAL TESTS AND PROVISIONS - SCHOOLWIDE PROGRAMS

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): FY 2013, FY 2014, FY 2015

Pass-Through Entity: Indiana Department of Education

Condition

The School Corporation had not conducted an annual evaluation of its schoolwide program.

Context

This was a systemic problem. Annual evaluations of the schoolwide program were not completed during the audit period.

Criteria

34 CFR 200.26(c) states:

"*Evaluation.* A school operating a schoolwide program must -

SALEM COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

- (1) Annually evaluate the implementation of, and results achieved by, the schoolwide program, using data from the State's annual assessments and other indicators of academic achievement;
- (2) Determine whether the schoolwide program has been effective in increasing the achievement of students in meeting the State's academic standards, particularly for those students who had been furthest from achieving the standards; and
- (3) Revise the plan, as necessary, based on the results of the evaluation, to ensure continuous improvement of students in the schoolwide program."

Cause

Management had not developed a system of internal controls that would have ensured that the School Corporation conducted annual evaluations of its schoolwide program.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the compliance requirements could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls related to the Special Tests and Provisions - Schoolwide Program compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2015-005 - CASH MANAGEMENT AND REPORTING

Federal Agency: Department of Education

Federal Programs: Special Education_Grants to States, Special Education_Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 14213-056-PN01, 14214-056-PN01,
14215-056-PN01, 99914-056-TA01,
45713-056-PN01, 45714-056-PN01,
45715-056-PN01

Pass-Through Entity: Indiana Department of Education

SALEM COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

The School Corporation is a member of the South Central Area Special Education Cooperative (Cooperative). The Cooperative operates the special education program on behalf of the School Corporation and manages the special education grant funds.

Condition

An effective internal control system was not in place to ensure compliance with requirements related to the grant agreement and the Cash Management and Reporting compliance requirements.

The supporting documentation attached to the Reimbursement Forms was a Detail Subtotal by Fund by Object Code Report, which was a summary listing of expenses grouped by fund and object code with no detail of the actual expenses incurred. The supporting documentation did not consistently agree with the amounts requested for reimbursement or the total expenses to date that were reported.

Context

This was a systemic problem. The Cooperative claimed and received reimbursements for expenditures that were not incurred and/or paid prior to the date of claiming the reimbursement. The amount requested for reimbursement and the reported amount of total expenses to date could not be verified to supporting documentation for 7 of the 12 Reimbursement Forms tested.

It could not be determined whether the total amount claimed for reimbursement for each grant agreed to the grant award amount during the grant periods.

Criteria

34 CFR 80.20(b) states in part:

"The financial management systems of other grantees and subgrantees must meet the following standards:

- (1) *Financial reporting.* Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant.
- (2) *Accounting records.* Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income. . . ."

34 CFR 80.21(d) states in part:

". . . Reimbursement shall be the preferred method when the requirements in paragraph (c) of this section are not met. . . ."

31 CFR 205.12(b)(5) states:

"Reimbursable funding means that a Federal Program Agency transfers Federal funds to a State after that State has already paid out the funds for Federal assistance program purposes."

SALEM COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

Cause

Management had not developed a system of internal controls that would have ensured that the Cooperative complied with the Cash Management and Reporting compliance requirements.

Effect

The failure to establish an effective internal control system enabled the Cooperative to be in noncompliance with the grant agreement and the compliance requirements. A lack of internal control system could have also allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management develop and implement procedures and establish controls to monitor the Cooperative to ensure compliance with the grant agreement and the compliance requirements listed above.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2015-006 - SUSPENSION AND DEBARMENT

Federal Agency: Department of Education

Federal Programs: Special Education_Grants to States, Special Education_Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 14213-056-PN01, 14214-056-PN01,
14215-056-PN01, 99914-056-TA01,
45713-056-PN01, 45714-056-PN01,
45715-056-PN01

Pass-Through Entity: Indiana Department of Education

The School Corporation is a member of the South Central Area Special Education Cooperative (Cooperative). The Cooperative operates the special education program on behalf of the School Corporation and manages the special education grant funds.

SALEM COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Condition

An effective internal control was not in place to ensure compliance with requirements related to the grant agreement and the Suspension and Debarment compliance requirement.

The Cooperative's Director signed the Application and Assurance Plan as a Condition of Federal Assistance, which states that the Cooperative will check the subcontractors to make sure that are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded by any federal agency or by any department, agency or political subdivision of the State of Indiana. However, the Cooperative did not have procedures in place to verify that the vendors were not suspended or debarred or otherwise excluded from or ineligible for participation in federal assistance programs prior to entering into a contract with them.

Context

There were two contracts during 2013-2014 and three contracts during 2014-2015 that exceeded \$25,000; however, there was no evidence that the Cooperative verified that the vendor was not suspended or debarred prior to awarding these contracts. A search of the System of Award Manager Center website resulted in no active exclusions for any of the vendors.

Criteria

34 CFR 80.35 states:

"Grantees and subgrantees must not make any award or permit any award (subgrant or contract) at any tier to any party which is debarred or suspended or is otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549, 'Debarment and Suspension.'"

2 CFR 180.300 states in part:

". . . When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

- (a) Checking the SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

SALEM COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Cause

Management had not developed a system of internal controls that would ensure that the Cooperative complied with the Suspension and Debarment compliance requirement.

Effect

The failure to establish an effective internal control system enabled the Cooperative to be in noncompliance with the compliance requirement and the grant agreement. A lack of internal control system could have also allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that School Corporation's management develop and implement procedures and establish controls to monitor the Cooperative to ensure compliance with the grant agreement and the compliance requirement listed above.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Salem Community Schools
500 N. Harrison St.
Salem, IN 47167
(812) 883-4437

CORRECTIVE ACTION PLAN

FINDING 2015-001

Contact Person Responsible for Corrective Action: Dr. Kim Thurston
Contact Phone Number: 812-883-4437

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

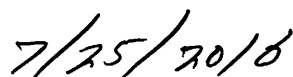
The school district has resubmitted a corrected SEFA report with all the scheduled federal expenditure programs required. This report will also be reviewed for accuracy and completeness by Dr. Thurston before being submitted.

Anticipated Completion Date:

July 11, 2016


(Signature)

Assistant
Superintendent (Title)


(Date)

FINDING 2015-002

Contact Person Responsible for Corrective Action: Dr. Kim Thurston
Contact Phone Number: 812-883-4437

Views of Responsible Official: We concur with the finding

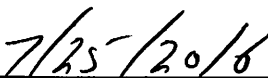
Description of Corrective Action Plan:

The school district has implemented an additional internal control procedure for review and prior approval from grant administrator of reports to ensure completeness and accuracy.

Anticipated Completion Date:
Effective immediately


(Signature)

Assistant
Superintendent
(Title)


(Date)

FINDING 2015-003

Contact Person Responsible for Corrective Action: Dr. Kim Thurston
Contact Phone Number: 812-883-4437

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The school district is implementing documentation to certify the time employees spend working in the Title 1 program. Along with this documentation the school district will compile personnel activity reports.

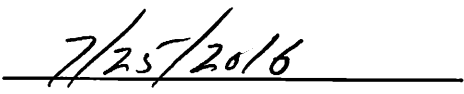
Anticipated Completion Date:

Beginning of fiscal year 2016-17



(Signature)

Assistant
Superintendent (Title)



(Date)

FINDING 2015-004

Contact Person Responsible for Corrective Action: Dr. Kim Thurston
Contact Phone Number: 812-883-4437

Views of Responsible Official: We concur the finding

Description of Corrective Action Plan:

The school district is developing an instrument to provide an annual evaluation of its school wide Title 1 program.


Anticipated Completion Date:

Beginning of Fiscal year 2016-17



(Signature)

Assistant
Superintendent
(Title)



(Date)

FINDING 2015-005

Contact Person Responsible for Corrective Action: Dr. Kim Thurston
Contact Phone Number: 812-883-4437

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

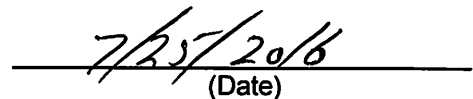
Additional internal control procedures will be implemented to ensure the Cooperative complies with requirements that reimbursement basic grant expenditures are paid prior to the date that the reimbursement is claimed and amounts claimed and reported agree to supporting documentation in accordance with federal requirements.

Anticipated Completion Date:

Effective Immediately


(Signature)

Assistant Superintendent
(Title)


(Date)

FINDING 2015-006

Contact Person Responsible for Corrective Action: Dr. Kim Thurston
Contact Phone Number: 812-883-4437

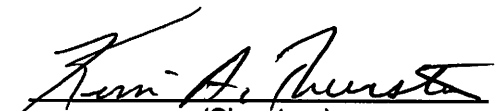
Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

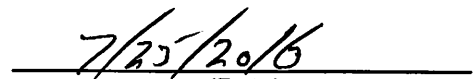
An additional internal control procedure will be implemented to ensure the Cooperative complies with all federal and state laws by searching the System of Award Manager Center website (www.sam.gov), before entering in any contract exceeding \$25000.00.

Anticipated Completion Date:

Effective Immediately


(Signature)

Assistant Superintendent
(Title)


(Date)

SALEM COMMUNITY SCHOOLS
AUDIT RESULTS AND COMMENTS

PREPAID LUNCHES ACCOUNT

The Prepaid Lunches fund in the financial records did not reconcile to the subsidiary records detailed by student. As of June 12, 2015, the subsidiary records totaled \$2,380 less than the Prepaid Lunches fund.

Subsidiary records by student should be routinely reconciled to the cash balance and at month end. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 3)

EDUCATIONAL FEES

The School Corporation charged numerous educational fees to students. The School Corporation's attorney did not provide a written opinion verifying that the fees being charged were appropriate in regards to the State of Indiana's Constitutional provisions.

Fees should only be collected as specifically authorized by statute or properly authorized resolutions or ordinances, as applicable, which are not contrary to statutory or Constitutional provisions. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

The School Corporation Attorney should provide written guidance concerning whether fees are appropriate in regards to Constitutional provisions. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

CREDIT CARDS

The School Corporation used credit cards to purchase items without an approved credit card policy.

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

SALEM COMMUNITY SCHOOLS
AUDIT RESULTS AND COMMENTS
(Continued)

1. The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
2. Issuance and use should be handled by an official or employee designated by the board.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
5. The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
6. Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
8. If properly authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

SALEM COMMUNITY SCHOOLS
EXIT CONFERENCE

The contents of this report were discussed on July 21, 2016, with Geneva Sue Collier, former Treasurer.

The contents of this report were discussed on July 25, 2016, with Dr. D. Lynn Reed, Superintendent of Schools; Dr. Kim A. Thurston, Assistant Superintendent of Schools; and Ruth D. Gilbert, Treasurer.

The contents of this report were discussed on July 26, 2016, with Steven R. Motsinger, President of the School Board.