

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CARMEL CLAY SCHOOLS

HAMILTON COUNTY, INDIANA

July 1, 2013 to June 30, 2015



**FILED**  
09/20/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Roger McMichael	07-01-13 to 06-30-18
Superintendent of Schools	Dr. R. Stephen Tegarden Dr. Nicholas Wahl	06-10-13 to 08-27-13 08-28-13 to 06-30-18
President of the School Board	Layla Spanenberg	07-01-13 to 06-30-18



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TO: THE OFFICIALS OF THE CARMEL CLAY SCHOOLS, HAMILTON COUNTY, INDIANA

This report is supplemental to our audit report of the Carmel Clay 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/](http://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 Result and Comment 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 Result and Comment contained herein describes the identified reportable instance 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 Result and Comment, incorporated within this report, were not verified for accuracy.

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

August 14, 2017

CARMEL CLAY SCHOOLS  
FEDERAL FINDINGS

***FINDING 2015-001***

Subject: Internal Controls over Financial Transactions and Reporting  
Audit Finding: Material Weakness

*Condition*

There were deficiencies in the internal control system of the School Corporation related to financial transactions and reporting. The documentation for the internal control procedures over the bank reconciliation process that ensured that the cash and investment balances were accurate and complete, and to also provide evidence that the controls were operating effectively, were not retained by the School Corporation.

*Context*

The internal control designed and implemented by the School Corporation failed to correct the immaterial differences of \$18 and \$20,790 in the combined bank reconcilements at June 30, 2014 and 2015, respectively.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

*Cause*

Management of the School Corporation had not designed and implemented an effective system of internal control.

*Effect*

The failure to design and implement controls could have enabled material misstatements or irregularities to remain undetected.

CARMEL CLAY SCHOOLS  
FEDERAL FINDINGS  
(Continued)

*Recommendation*

We recommended that management establish a system of internal control that would have ensured proper reporting regarding cash and investments.

*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**

Subject: Preparation of the Schedule of Expenditures of Federal Awards  
Audit Findings: Material Weakness, Other Matters

*Condition*

The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). Amounts received in the form of commodities were omitted from the SEFA resulting in an understatement of \$894,970. In addition, \$50,652 in federal awards was shown in the incorrect grant program. Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

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 § \_\_\_\_\_.310. . . ."

CARMEL CLAY SCHOOLS  
FEDERAL FINDINGS  
(Continued)

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.
- (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 proper reporting of the SEFA.

*Effect*

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

*Recommendation*

We recommended that management establish a system of internal control that would have ensured proper reporting of the SEFA.

*Views of Responsible Officials*

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

CARMEL CLAY SCHOOLS  
FEDERAL FINDINGS  
(Continued)

**FINDING 2015-003**

Subject: Special Education Cluster (IDEA) - Allowable Costs/Cost Principles

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): 14212-025-PN01, 14213-131-PN01,  
45713-131-PN01, 45714-131-PN01,  
99914-131-TA01, 14214-131-PN01,  
45715-131-PN01, 14215-131-PN01

Compliance Requirement: Allowable Costs/Cost Principles

Audit Findings: Material Weakness, Other Matters/Modified Opinion

*Condition*

Management of the School Corporation had not established an effective internal control system related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement. The Semi-Annual Certifications and Personnel Activity Reports were prepared by the School Corporation, but did not list all employees paid through the Special Education programs for the 2013-2014 and 2014-2015 school years. Some substitute teachers, who did not perform Special Education duties and were not listed on either type of required report, were paid from Special Education funds.

*Context*

The Semi-Annual Certifications and Personnel Activity Reports were prepared, but some employees not listed on the required reports, were paid with Special Education funds and did not perform Special Education duties.

*Criteria*

OMB Circular A-87, Attachment B, 8h 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 . . ."

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. . . ."

CARMEL CLAY SCHOOLS  
FEDERAL FINDINGS  
(Continued)

OMB Circular A-87, Attachment A, Part C. states in part:

- "1. Factors affecting allowability of costs. To be allowable under Federal awards, costs must meet the following general criteria:
- a. Be necessary and reasonable for proper and efficient performance and administration of Federal awards.
  - b. Be allocable to Federal awards under the provisions of this Circular.
  - c. Be authorized or not prohibited under State or local laws or regulations.
  - d. Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
  - e. Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.
  - f. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
  - g. Except as otherwise provided for in this Circular, be determined in accordance with generally accepted accounting principles.
  - h. Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
  - i. Be the net of all applicable credits.
  - j. Be adequately documented. . . ."

*Cause*

Management of the School Corporation had not established an effective internal control system that would have ensured that the School Corporation complied with the Allowable Costs/Cost Principles requirements.

*Effect*

Without an effective system of internal control in place, the School Corporation paid employees that did not perform work related to the Special Education grants.

*Questioned Costs*

There were no questioned costs identified.

CARMEL CLAY SCHOOLS  
FEDERAL FINDINGS  
(Continued)

*Recommendation*

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

*Views of Responsible Officials and Planned Corrective Actions*

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

**FINDING 2015-004**

Subject: Special Education Cluster (IDEA) and Title I Grants to Local Educational Agencies - Cash Management and Reporting

Federal Agency: Department of Education

Federal Programs: Special Education\_Grants to States, Special Education\_Preschool Grants, Title I Grants to Local Educational Agencies

CFDA Numbers: 84.027, 84.173, 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): 14212-025-PN01, 14213-131-PN01, 45713-131-PN01, 45714-131-PN01, 99914-131-TA01, 14214-131-PN01, 45715-131-PN01, 14215-131-PN01, 13-3060, 14-3060, 15-3060

Compliance Requirements: Cash Management, Reporting

Audit Findings: Material Weakness, Scope Limitation/Modified Opinion

*Condition*

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Cash Management and Reporting.

Management of the School Corporation had not established an effective internal control system related to submission of the cash reimbursement request reports and final expenditure reports for the Special Education and Title I grants.

Nine Special Education grant reimbursement requests were tested. Supporting documentation could not be obtained for one of the reimbursement requests tested. Seven Title I grant reimbursement requests were tested. Supporting documentation could not be obtained for two of the reimbursement requests tested. In addition, two final expenditure reports for the Title I grant did not provide sufficient evidence of a control that ensured the reports were accurate.

*Context*

Sufficient supporting documentation could not be obtained for three of the sixteen total reimbursement requests selected for testing for the Special Education and the Title I grants. Sufficient evidence of a control process could not be obtained for two final expenditure reports which were selected for testing for the Title I grants.

CARMEL CLAY SCHOOLS  
FEDERAL FINDINGS  
(Continued)

*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. . . ."

34 CFR 80.20 states in part:

"(a) A State must expand and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees and cost-type contractors, must be sufficient to: . . .

(2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.

(b) 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. . . ."

*Cause*

Management of the School Corporation had not established an effective internal control system that would have ensured that supporting documentation was maintained and made available for audit relating to the Cash Management and Reporting compliance requirements.

*Effect*

The failure to maintain and make available supporting documentation prevented the determination of the School Corporation's compliance with the Cash Management and Reporting compliance requirements.

*Questioned Costs*

There were no questioned costs identified.

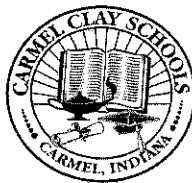
CARMEL CLAY SCHOOLS  
FEDERAL FINDINGS  
(Continued)

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure that supporting documentation is maintained and made available for audit relating to 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.



## CARMEL CLAY SCHOOLS

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**Nicholas D. Wahl, Ed.D.**  
*Superintendent of Schools*

**Amy Dudley, Ed.D.**  
*Assistant Superintendent*  
Curriculum, Instruction & Assessment

**Roger McMichael, M.B.A.**  
*Associate Superintendent*  
Business Affairs

**Corrine Middleton**  
*Director*  
Human Resources

### CORRECTIVE ACTION PLAN

#### **FINDING 2015-001**

Contact Person Responsible for Corrective Action: Kara Kollros  
Contact Phone Number: 317-844-9961

Views of Responsible Official: We concur with the finding. During this audit period, Carmel Clay Schools converted to a new financial software program. Along with this conversion came a learning curve on the bank reconciliation process and an understanding double entry accounting. The bank reconciliation was still completed each month with the unreconciled amount being noted and checked by two people. However, the cause of the unreconciled amount was not determined until after the audit period had ended. As of today's date, the unreconciled amount has been reduced to \$2,975.07 with continuing efforts to reconcile this completely.

#### Description of Corrective Action Plan:

Carmel Clay Schools has modified its internal controls subsequent to the State Board of Accounts finding referenced above. Preparation of the bank reconciliation is now completed by one person, and another person reviews. Both the preparer and the reviewer sign off on the form.

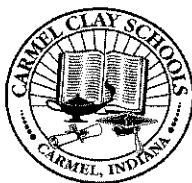
Anticipated Completion Date: 8/14/17

Kara J. Kollros  
Deputy Treasurer/Supervisor of Accounting  
Carmel Clay Schools

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*Director*  
Human Resources

### CORRECTIVE ACTION PLAN

#### ***FINDING 2015-002***

Contact Person Responsible for Corrective Action: Kara Kollros  
Contact Phone Number: 317-844-9961

Views of Responsible Official: We concur with the finding. Prior to this audit, the auditors entered the commodity amount on the SEFA. Now that we are aware it is our responsibility, it will be completed appropriately.

#### Description of Corrective Action Plan:

Carmel Clay Schools has adjusted its internal controls subsequent to the State Board of Accounts finding referenced above. The SEFA will be completed and reviewed prior to submission.

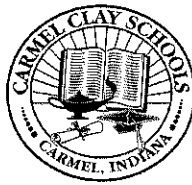
Anticipated Completion Date: 8/14/17

Kara J. Kollros  
Deputy Treasurer/Supervisor of Accounting  
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### CORRECTIVE ACTION PLAN

#### **FINDING 2015-003**

Federal Agency: U.S. Department of Education

Federal Program: Special Education Cluster

CFDA Number: 84.027, 84.173

Federal Award Number and Year (or Other Identifying Number): 14212-025-PN01, 14213-131-PN01, EDS A58-4-14CI-1966, 45713-131-PN01, 45714-131-PN01, 99914-131-TA01, 14214-131-PN01, 45715-131-PN01, 14215-131-PN01

Contact Person Responsible for Corrective Action: Jay Arthur

Contact Phone Number: 317-844-9961

Views of Responsible Official: We concur with the finding.

#### Description of Corrective Action Plan:

Carmel Clay Schools has adjusted its internal controls subsequent to the State Board of Accounts finding referenced above. Grant administrators will now review all personnel expense for accuracy on a regular basis.

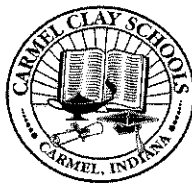
Anticipated Completion Date: 8/14/17

Kara J. Kollros  
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*Director*  
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### CORRECTIVE ACTION PLAN

#### **FINDING 2015-004**

Federal Agency: U.S. Department of Education

Federal Program: Special Education Grants and Title I Grants

CFDA Number: 84.027 and 84.173, 84.010

Federal Award Number and Year (or Other Identifying Number): 14212-025-PN01, 14213-131-PN01, EDS A58-4-14CI-1966, 45713-131-PN01, 45714-131-PN01, 99914-131-TA01, 14214-131-PN01, 45715-131-PN01, 14215-131-PN01, 13-3060, 14-3060, 15-3060

Contact Person Responsible for Corrective Action: Kara Kollros

Contact Phone Number: 317-844-9961

Views of Responsible Official: We concur with the finding. Detailed documentation of all expenditures in the grant were provided and matched the total expenses incurred for the grant, however, we were unable to provide detailed reports for individual reimbursement requests in some instances.

#### Description of Corrective Action Plan:

Carmel Clay Schools has adjusted its internal controls subsequent to the State Board of Accounts finding referenced above. Detailed documentation will be attached and kept on file with each grant reimbursement request. Also, a copy of the final expenditure report will be kept with a signature of the preparer and reviewer.

Anticipated Completion Date: 8/14/17

Kara J. Kollros  
Deputy Treasurer/Supervisor of Accounting  
Carmel Clay Schools

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CARMEL CLAY SCHOOLS  
AUDIT RESULT AND COMMENT

***BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliations did not balance. A comparison of the records to the bank accounts indicated cash necessary to balance of \$18 at June 30, 2014, and \$20,790 at June 30, 2015. The School Corporation is investigating the differences and has reduced the difference to \$2,975 at June 30, 2017.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

CARMEL CLAY SCHOOLS  
EXIT CONFERENCE

The contents of this report were discussed on August 14, 2017, with Roger McMichael, Treasurer; Dr. Nicholas Wahl, Superintendent of Schools; Layla Spanenberg, President of the School Board; and Kara Kollros, Supervisor of Accounting.