

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

LAFAYETTE SCHOOL CORPORATION

TIPPECANOE COUNTY, INDIANA

July 1, 2015 to June 30, 2017



**FILED**  
02/01/2019



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Eric L. Rody	01-01-15 to 12-31-18
Superintendent of Schools	Les L. Huddle	01-01-15 to 12-31-18
President of the School Board	Brian Wagner Stephen Bultinck David Moulton	01-01-15 to 12-31-15 01-01-16 to 12-31-17 01-01-18 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE LAFAYETTE SCHOOL CORPORATION,  
TIPPECANOE COUNTY, INDIANA

This report is supplemental to our audit report of the Lafayette School Corporation (School Corporation), for the period from July 1, 2015 to June 30, 2017. 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 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

December 6, 2018

LAFAYETTE SCHOOL CORPORATION  
FEDERAL FINDINGS

***FINDING 2017-001***

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

*Repeat Finding*

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2015-001.

*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).

The School Corporation had not established effective internal controls over the federal award information entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the School Corporation's SEFA. The School Corporation had controls in place; however, the controls were not effective.

*Context*

The SEFA presented for audit contained the following errors:

1. The Special Education Cluster (IDEA) was overstated by \$5,944,561.
2. The National School Lunch Program was understated by \$30,465.
3. The Summer Food Service Program for Children had activity of \$16,350 not reported under the proper CFDA number.
4. The passed through to subrecipient amount of \$280,841 for the Adult Education - Basic Grants to States program for the fiscal year ending June 30, 2017, was omitted.

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:

"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. . . .

LAFAYETTE SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

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. . . ."

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. 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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal 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 must 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. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

*Cause*

Management had not established an effective system of internal control that would have ensured proper reporting of the SEFA.

LAFAYETTE SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*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 *Context*.

*Recommendation*

We recommended that the School Corporation's management establish effective controls related to the preparation 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.

**FINDING 2017-002**

Subject: Child Nutrition Cluster - Internal Controls

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program,  
Summer Food Service Program for Children

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): FY15-16, FY16-17

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Cash Management, Reporting, Special Tests and Provisions -  
Verification of Free and Reduced Price Applications (NSLP)

Audit Finding: Material Weakness

*Repeat Finding*

This is a repeat finding from the immediately prior audit report. The prior audit finding numbers were 2015-003 and 2015-004.

*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 Cash Management, Reporting, and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) compliance requirements.

*Cash Management*

The School Corporation had not designed or implemented adequate internal controls to ensure that the School Lunch fund monthly cash balances (net cash resources) were limited to three months average expenditures in compliance with cash management requirements. There was no oversight, review, or monitoring of the cash balances (net cash resources).

*Reporting*

The Food Service Department prepared the Reimbursement Requests and the Verification Summary Report without an oversight, review, or approval process, to ensure the accuracy of the reports.

LAFAYETTE SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP)*

The Food Service Department prepared the reports to be submitted for Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) and performed the verification. There was no documentation of a control in place, such as an oversight, review, or approval process, to ensure the verification reports were accurate.

*Context*

The lack of controls was a systemic issue which occurred throughout 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. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*Cause*

Management had not developed a system of internal controls to ensure compliance with the Cash Management, Reporting, and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) compliance requirements.

*Effect*

The failure to establish an effective internal control system, which would include segregation of duties, placed the School Corporation at risk of noncompliance with the grant agreement and the Cash Management, Reporting, and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) compliance requirements.

*Questioned Costs*

There were no questioned costs identified.

LAFAYETTE SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance with the grant agreement and the Cash Management, Reporting, and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) compliance requirements.

*Views of Responsible Officials*

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

**FINDING 2017-003**

Subject: Child Nutrition Cluster - Procurement and Suspension and Debarment  
Federal Agency: Department of Agriculture  
Federal Programs: School Breakfast Program, National School Lunch Program,  
Summer Food Service Program for Children  
CFDA Numbers: 10.553, 10.555, 10.559  
Federal Award Numbers and Years (or Other Identifying Numbers): FY15-16, FY16-17  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Procurement and Suspension and Debarment  
Audit Findings: Material Weakness, Other Matters

*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 Procurement and Suspension and Debarment compliance requirement.

The School Corporation had not established effective controls to ensure that the purchasing method used complied with 2 CFR 200.320.

The School Corporation did not always obtain price or rate quotes from an adequate number of sources for purchases of goods or services exceeding \$3,500, which fell under the small purchase procedures level.

The School Corporation did not always obtain documentation indicating the vendor was not suspended or debarred from doing business with the federal government. Two of the three contracts subject to suspension and debarment requirements did not have the supporting documentation.

*Context*

The lack of controls and noncompliance were systemic issues, which occurred throughout 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. . . ."

LAFAYETTE SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.320 states in part:

"The non-Federal entity must use one of the following methods of procurement. . . ."

- (b) Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. . . ."

2 CFR 180.300 states:

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

*Cause*

Management had not developed a system of internal controls that would have ensured compliance with the Procurement and Suspension and Debarment compliance requirement.

*Effect*

The failure to establish an effective internal control system placed the School Corporation in non-compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

*Questioned Costs*

There were no questioned costs identified.

LAFAYETTE SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance with the grant agreement the Procurement and Suspension and Debarment 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 2017-004**

Subject: English Language Acquisition State Grants - Procurement

Federal Agency: Department of Education

Federal Program: English Language Acquisition State Grants

CFDA Number: 84.365

Federal Award Numbers and Years (or Other Identifying Numbers): 01114-037-PN01, 01115-088-PN01,  
01116-088-PN01, 01117-086-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Finding: Material Weakness

*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 procurement requirements.

The School Corporation had not established effective controls to ensure that the correct purchasing methods were followed. An oversight or review process had not been established.

*Context*

The lack of controls was a systemic issue, which occurred throughout 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. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

LAFAYETTE SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Cause*

Management had not developed a system of internal controls to ensure compliance with the procurement requirements.

*Effect*

The failure to establish an effective internal control system, which would include segregation of duties, placed the School Corporation at risk of noncompliance with the grant agreement and the procurement requirements.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance with the grant agreement and the procurement requirements.

Lafayette School Corporation  
*Nurture Inspire Empower*

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2300 Cason Street Lafayette, IN 47904 Phone: (765) 771-6000 Fax: (765) 771-6049

December 6, 2018

State Board of Accounts  
302 W. Washington Street, Rm E418  
Indianapolis, IN 46204-2765

Re: Corrective Action Plan

**FINDING 2017-001**

Contact Person Responsible for Corrective Action: Eric L. Rody  
Contact Phone Number: 765-771-6065

Views of Responsible Official: We concur with the finding

Description of Corrective Action: While we concur with the findings, we will perform a better job of internal review before submitting reports, and we also would like to make note of the following comments regarding the items in the audit finding.

Item 1 – We will make it a point to breakout of the Special Education Program the costs attributable to Lafayette Schools only rather than the entire special education grant.

Item 2 – We will make it a point to show the food service commodities in a separate line item in future SEFA reports. However, we do want to make known it was a previous Indiana State Board of Accounts auditor that instructed us to report the commodities in total the way they were reported.

Item 3 – All summer food service program activity will be reported separately within the proper CFDA number.

Item 4 – The pass-through of Adult Education-Basic Grants was corrected and this program changed during the audit period. We will certainly break these items out in a different manner accordingly.

Anticipated Completion Date: 2018/19 School year

**FINDING 2017-002**

Contact Person Responsible for Corrective Action: Eric L. Rody  
Contact Phone Number: 765-771-6065

View of Responsible Official: We concur with the finding

Description of Corrective Action: While we concur with the finding, we also would like to make note of the following comments regarding the items in the audit finding.

Cash Management – While school corporation senior management and the Board of School Trustees have been aware of our excess food service cash balance, all have authorized, with recognition of DOE, how the corporation was going to be using this cash balance to equip and install new kitchens during an enrollment growth construction program. From a controls standpoint, the Food Service Director will review with the Chief Financial Officer the 3-month average balance needed for proper control and targeting of the needed cash balance.

Reporting – Internal controls on this item were in place and were accepted by the Board of School Trustees during the audit period. The food service management company had not followed through with a monthly review in this regard. They are now performing that procedure.

Special Test and Provisions – The food service management company is now performing a second review of this verification process.

Anticipated Completion Date: 2018/19 School year

**FINDING 2017-003**

Contact Person Responsible for Corrective Action: Eric L. Rody  
Contact Phone Number: 765-771-6065

View of Responsible Official: We concur with the finding

Description of Corrective Action: While we concur with the finding, we also would like to make note of the following comments regarding the items in the audit finding.

During the first year of the audit period, the school corporation ran a self-operating food service program. At the time of many of these small purchases, the existing food service director had retired abruptly. While management was sure there was documentation of such small purchases, the remaining departmental management could not find that documentation. That retired food service director reported to the CFO the small equipment purchase items previously, but had not during this one year

In the second year of the audit period, the school corporation contracted with a food service management company and the requirements for obtaining such a company include an RFP process. That process was followed and awarded properly. Since the management company was obtained through the RFP process, their suppliers are automatically approved for these small purchases. However, we will try to provide further documentation within the management company records to satisfy future audits.

Anticipated Completion Date: 2018/19 School year

**FINDING 2017-004**

Contact Person Responsible for Corrective Action: Eric L. Rody

Contact Phone Number: 765-771-6065

View of Responsible Official: We concur with the finding

Description of Corrective Action: While we concur with the finding, we also would like to make note of the following comments regarding the items in the audit finding. This finding pertains to the English Language Acquisition State Grant. The school corporation typically follows Indiana Code purchasing laws when making public purchases. In this case, the item being purchased was a software subscription to a software uniquely designed to meet all of the state and federal guidelines needed for the ELL program. At the time of purchase, there is existed only one source for the specific software, and it was being used on a test-pilot basis. After tested and viewed accordingly, it was decided that this one package of software met all the federal/state guidelines needed for the program. Our basis at the time of purchase was Indiana Code 5-22-10-7 under Special Purchasing Methods, to purchase the software program licenses without bidding since only one source meets the requirements.

While the above has been our procedure, our procedures will be updated to include the 3 levels of procurement as required by the federal government.

Anticipated Completion Date: 2018/19 School year

Thank you very much.

Sincerely,



Eric L. Rody  
Chief Financial Officer

LAFAYETTE SCHOOL CORPORATION  
AUDIT RESULTS AND COMMENTS

**OVERDRAWN CASH BALANCES**

The following funds had overdrawn cash balances as of June 30, 2016, and June 30, 2017:

Fund	06-30-016 Amount Overdrawn	06-30-017 Amount Overdrawn
Joint Pre-School Special Education	\$ 39,237	\$ -
IU Health Strong	-	259
Prepaid Food	-	30,397

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. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

**TRAINING ON INTERNAL CONTROL STANDARDS**

The School Corporation has a policy for training on internal controls, noting that all personnel are to take internal control training. Documentation was presented indicating that internal control training was offered to all personnel, but not all personnel took the internal control training. There is no policy to follow up with personnel that have not taken the internal control training.

Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

Lafayette School Corporation  
*Nurture Inspire Empower*

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2300 Cason Street Lafayette, IN 47904 Phone: (765) 771-6000 Fax: (765) 771-6049

December 13, 2018

State Board of Accounts  
302 West Washington Street  
Room E 418  
Indianapolis, IN 46204-2765

Submitted via email to: Lisa David [ldavid@sboa.in.gov](mailto:ldavid@sboa.in.gov)

OFFICIAL RESPONSE

Dear Sir:

Following is a written response to the audit results and comments of our recent State Board of Accounts audit.

Overdrawn Cash Balances

This comment states that three difference cash balances were overdrawn as of either June 30, 2016 or June 30, 2017.

The Joint Pre-School Special Education Fund showed a negative cash balance as of June 30, 2016 in the amount of \$30,237.00. Our receipt for this federal money did not arrive in our bank account until July 1, 2016.

The IU Health Strong Grant was overdrawn \$259 as of June 30, 2017. That grant receipt did not arrive until July 11, 2017 in the amount of \$3000.00.

The Prepaid Food fund was overdrawn \$30,397.00 as of June 30, 2017. When that fund was started in the prior year, all receipts went directly into the Food Service Fund. There was never a cash transfer from the Food Service fund to the Prepaid Food fund and thus part of the overdrawn balance was the result. The other part of the overdrawn fund was from there being more “paying” students who had not paid their fees rather than “paying” students who had paid their fees. Thus, the unpaid amount was involved in collections and had not yet been collected and receipted back into the proper fund.

Training on Internal Controls Standards

It was noted by the auditors that compliant online training was and is provided to all employees. The electronic system providing that training is capable of reporting which employees had not completed the training, and monitoring of the training was reviewed

by school personnel along with other required trainings as well. While a large majority of school employees completed the training timely, there was no recourse for employees who had not documented the completion of the training. Management will document some recourse for those employees and require that all employees complete the training in a timely manner.

Please accept this letter as our response to the audit results and comments and our commitment to properly address all issues raised by the auditor during the review. We thank you very much for your help and professionalism during the audit. It has been our pleasure to work with Mrs. Williams in her audit capacity

Sincerely,



Mr. Les Huddle  
Superintendent



Eric L. Rody  
Chief Financial Officer

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LAFAYETTE SCHOOL CORPORATION  
EXIT CONFERENCE

The contents of this report were discussed on December 6, 2018, with Eric L. Rody, Treasurer; Les L. Huddle, Superintendent of Schools; and David Moulton, President of the School Board.