

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

LANESVILLE COMMUNITY SCHOOL CORPORATION

HARRISON COUNTY, INDIANA

July 1, 2017 to June 30, 2019



FILED
01/08/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Penny J. Schmelz	07-01-17 to 12-31-19
Superintendent of Schools	Steve Morris	07-01-17 to 06-30-20
President of the School Board	Ron Wolfe Robert L. Schickel	07-01-17 to 12-31-17 01-01-18 to 12-31-19



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TO: THE OFFICIALS OF THE LANESVILLE COMMUNITY SCHOOL CORPORATION, HARRISON COUNTY, INDIANA

This report is supplemental to our audit report of the Lanesville Community School Corporation (School Corporation), for the period from July 1, 2017 to June 30, 2019. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the School Corporation. It should be read in conjunction with our Financial Statement Audit Report of the School Corporation, which provides our opinion on the School Corporation's financial statement. This report may be found at www.in.gov/sboa/.

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 Official Response to the Audit Results and Comments, incorporated within this report, was not verified for accuracy.

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

December 19, 2019

LANESVILLE COMMUNITY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS

TRAINING ON INTERNAL CONTROL STANDARDS

Condition and Context

The School Corporation failed to provide training over the internal control standards adopted as required by Indiana Code 5-11-1-27(g) to all required personnel. While the required training was provided to all of the existing employees upon adoption of the School Corporation's internal control standards in 2017, the majority of employees subsequently hired have not received the required training.

Criteria

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

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

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

CERTIFICATION ON INTERNAL CONTROL STANDARDS

Condition and Context

The School Corporation failed to provide training to all required officials and personnel over the internal control standards adopted as required by Indiana Code 5-11-1-27(g). Although some required officials and personnel did not receive the training, the Treasurer certified in the Indiana Gateway for Government Units financial reporting system for school years 2018 and 2019, on August 22, 2018, and August 27, 2019, respectively, that the School Corporation had provided the required employees with internal control training.

Context

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

LANESVILLE COMMUNITY SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on December 19, 2019, with Penny J. Schmelz, Treasurer; Steve Morris, Superintendent of Schools; and Robert L. Schickel, President of the School Board.