

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

COMPLIANCE REPORT
OF

MILAN COMMUNITY SCHOOLS -
MILAN MIDDLE/HIGH SCHOOL
EXTRACURRICULAR ACCOUNT
RIPLEY COUNTY, INDIANA

July 1, 2016 to June 30, 2017



FILED
02/10/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Gretchen Berger	07-01-16 to 06-30-20
Superintendent of Schools	Paul Ketcham Jane Rogers	07-01-16 to 12-31-16 01-01-17 to 06-30-20
President of the School Board	Jason Honeycutt Ted Amberger Douglas Norman Timothy Tuttle Greg Lewis	07-01-16 to 12-31-16 01-01-17 to 12-31-17 01-01-18 to 12-31-18 01-01-19 to 12-31-19 01-01-20 to 12-31-20



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE MILAN COMMUNITY SCHOOLS - MILAN MIDDLE/HIGH
SCHOOL EXTRACURRICULAR ACCOUNT, RIPLEY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Milan Community Schools - Milan Middle/High School Extracurricular Account, Ripley County, for the period of July 1, 2016 to June 30, 2017, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Result and Comment contained herein describes the identified reportable instance of non-compliance 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 Result and Comment, incorporated within this report, was not verified for accuracy.

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

January 22, 2020

MILAN COMMUNITY SCHOOLS -
MILAN MIDDLE/HIGH SCHOOL
EXTRACURRICULAR ACCOUNT
RESULT AND COMMENT

LATE SUBMISSION OF ECA RISK REPORT

The ECA Risk Report for Milan Middle/High School Extracurricular Account was not submitted timely. The ECA Risk Report is due no later than 60 days after the close of each fiscal year; however, the Milan Middle/High School ECA Risk Report was submitted November 14, 2017, which was 77 days late.

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](#)."

MILAN COMMUNITY SCHOOLS -
MILAN MIDDLE/HIGH SCHOOL
EXTRACURRICULAR ACCOUNT
EXIT CONFERENCE

The contents of this report were discussed on January 22, 2020, with Gretchen Berger, Treasurer, and Greg Lewis, President of the School Board.