

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF  
CLINTON CENTRAL SCHOOL CORPORATION  
CLINTON COUNTY, INDIANA  
July 1, 2017 to June 30, 2019



**FILED**  
06/01/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	April Boone	07-01-17 to 06-30-20
Superintendent of Schools	Ralph Walker Allen Remaly	07-01-17 to 06-30-19 07-01-19 to 06-30-20
President of the School Board	John Crum Katie Cohee	01-01-17 to 12-31-17 01-01-18 to 12-31-20



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TO: THE OFFICIALS OF THE CLINTON CENTRAL SCHOOL  
CORPORATION, CLINTON COUNTY, INDIANA

This report is supplemental to our audit report of the Clinton Central 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 opinions on the School Corporation's financial statement. This report may be found at [www.in.gov/sboa/](http://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 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 Official Response to the Audit Result and Comment, incorporated within this report, was not verified for accuracy.

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

May 28, 2020

CLINTON CENTRAL SCHOOL CORPORATION  
AUDIT RESULT AND COMMENT

**CAPITAL ASSETS**

*Condition and Context*

The School Corporation had not reported any capital assets on the Schedule of Capital Assets as part of their Indiana Gateway for Government Units financial reporting system reporting.

The School Corporation had not maintained capital asset records for reporting purposes.

*Criteria*

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](#)."

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

CLINTON CENTRAL SCHOOL CORPORATION  
EXIT CONFERENCE

The contents of this report were discussed on May 28, 2020, with April Boone, Treasurer; Allen Remaly, Superintendent of Schools; Katie Cohee, President of the School Board; Roger Cline, School Board member; and Bryce Eaton, School Board member.