

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

SPENCER-OWEN COMMUNITY SCHOOLS

OWEN COUNTY, INDIANA

July 1, 2018 to June 30, 2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Darla Thomas	07-01-18 to 06-30-21
Superintendent of Schools	Dr. Chad S. Briggs	07-01-18 to 06-30-21
President of the School Board	Chad Cooper	07-01-18 to 06-30-21



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE SPENCER-OWEN COMMUNITY SCHOOLS, OWEN COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Spencer-Owen Community Schools (School Corporation), for the period of July 1, 2018 to June 30, 2020, and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement and have issued our report thereon dated May 4, 2021, wherein we noted the School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the School Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School Corporation's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

May 4, 2021



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF THE SPENCER-OWEN COMMUNITY SCHOOLS, OWEN COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited the Spencer-Owen Community Schools' (School Corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the period of July 1, 2018 to June 30, 2020. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

Opinion on Each Major Federal Program

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the period of July 1, 2018 to June 30, 2020.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

Report on Internal Control over Compliance

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statement of the School Corporation, as of and for the period of July 1, 2018 to June 30, 2020, and the related notes to the financial statement. We issued our report thereon dated May 4, 2021, which contained a dual opinion on the financial statement. An adverse opinion was issued regarding the presentation in accordance with U.S. Generally Accepted Accounting Principles, and an unmodified opinion was issued regarding the presentation in accordance with the Regulatory Basis of Accounting. Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.


Paul D. Joyce, CPA
State Examiner

May 4, 2021

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the School Corporation. The schedule and notes are presented as intended by the School Corporation.

SPENCER-OWEN COMMUNITY SCHOOLS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2019 and 2020

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-19	Total Federal Awards Expended 06-30-20
Department of Agriculture					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553			
School Breakfast Program FY2018-2019 Funds 0820-0880			FY 2018-2019	\$ 278,379	\$ -
School Breakfast Program FY2019-2020 Funds 0820-0880			FY 2019-2020	-	175,196
COVID-19 - School Breakfast Program	Indiana Department of Education	10.553			
School Breakfast Program FY2019-2020 Funds 0820-0880			FY 2019-2020	-	13,632
Total - School Breakfast Program				278,379	188,828
National School Lunch Program					
National School Lunch Program FY2018-2019 Funds 0820-0880	Indiana Department of Education	10.555			
National School Lunch Program FY2019-2020 Funds 0820-0880			FY2018-2019	631,003	-
Commodity Supplemental Food Program 2018-2019			FY2019-2020	-	394,793
Commodity Supplemental Food Program 2019-2020			2018-2019	89,339	-
			2019-2020	-	95,917
Sub-total - National School Lunch Program				720,342	490,710
COVID-19 - National School Lunch Program	Indiana Department of Education	10.555			
National School Lunch Program FY2019-2020 Funds 0820-0880			FY2019-2020	-	29,794
Total - National School Lunch Program				720,342	520,504
Summer Food Service Program for Children					
Summer Food Service Program for Children FY2018-2019 Funds 0820-0880	Indiana Department of Education	10.559			
Summer Food Service Program for Children FY2019-2020 Funds 0820-0880			2019	7,687	-
			2020	-	7,042
COVID-19 - Summer Food Service Program for Children	Indiana Department of Education	10.559			
Summer Food Service Program for Children FY2019-2020 Funds 0820-0880			2020	-	145,388
Total - Summer Food Service Program for Children				7,687	152,430
Total - Child Nutrition Cluster				1,006,408	861,762
Total - Department of Agriculture				1,006,408	861,762
Department of Education					
Special Education Cluster (IDEA)					
Special Education Grants to States	Indiana Department of Education	84.027			
Special Education Part B 14217-063-PN01 FY17 IDEA Part B 611			14217-063-PN01	1,206	-
Special Education Part B 18611-063-PN01 FY18 IDEA Part B 611			18611-063-PN01	336,981	1,199
Special Education Part B 19611-063-PN01 FY19 IDEA Part B 611			19611-063-PN01	292,210	-
Special Education Part B 19611-063-PN01 FY19 IDEA Part B 611 Fund 5261			19611-063-PN01	-	210,316
Special Education Part B 19611-063-PN01 FY19 IDEA Part B 611 Fund 5201			19611-063-PN01	-	175,253
Special Education Part B 20611-061-PN01 FY20 IDEA Part B 611			20611-061-PN01	-	223,910
Total - Special Education Grants to States				630,397	610,678
Special Education Preschool Grants	Indiana Department of Education	84.173			
Special Education Pre-School Grant 18619-063-PN01 FY18 Part B 619			18619-063-PN01	5,062	-
Special Education Pre-School Grant 19619-063-PN01 FY19 Part B 619			19619-063-PN01	17,083	5,387
Special Education Pre-School Grant 20619-061-PN01 FY20 Part B 619			20619-061-PN01	-	12,267
Special Education Pre-School Grant 45717-063-PN01 FY17 Part B 619			45717-063-PN01	1,849	-
Total - Special Education Preschool Grants				23,994	17,654
Total - Special Education Cluster (IDEA)				654,391	628,332

SPENCER-OWEN COMMUNITY SCHOOLS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2019 and 2020

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-19	Total Federal Awards Expended 06-30-20
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010			
ESEA 2017-2018 Title I 1003(a) School Improvement Grant Fund 4178			S010A170014	20,305	-
ESEA 2017-2018 Title I Grant Project #18-6195 Fund 4118			S010A170014	364,099	-
ESEA 2018-2019 Title I Grant Project #18611-001-PN01 Fund 4119			S010A180014	381,044	294,314
ESEA 2019-2020 Title I Grant Project #18611-011-PN01 Fund 4120			S010A190014	-	402,965
Total - Title I Grants to Local Educational Agencies				765,448	697,279
Education for Homeless Children and Youth	Indiana Department of Education	84.196			
FY17 McKinney-Vento Education for Homeless Children and Youth Fund 5112			S196A170015	13,961	-
FY18 McKinney-Vento Education for Homeless Children and Youth Fund 5113			S196A170015	-	17,817
Total - Education for Homeless Children and Youth				13,961	17,817
Rural Education	Indiana Department of Education	84.358			
Rural and Low Income Schools FY16 Title VI Part B Subpart 2 Fund 6873			S358B160014	16,298	-
Rural and Low Income Schools FY17 Title VI Part B Subpart 2 Fund 6874			S358B170014	38,628	8,511
Rural and Low Income Schools FY18 Title VI Part B Subpart 2 Fund 6875			S358B180014	37,161	9,331
Total - Rural Education				92,087	17,842
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367			
Title II Part A Improving Teacher Quality and Effectiveness Grant FY2016 Fund 6849			S367A160013	58,818	-
Title II Part A Improving Teacher Quality and Effectiveness Grant FY2017 Fund 6840			S367A170013	36,322	64,695
Title II Part A Supporting Effective Instruction Grant FY18 S367A180013 Fund 6848			S367A180013	213	36,379
Title II Part A Supporting Effective Instruction Grant FFY2019 Fund 6841			S367A190013	-	1,650
Total - Supporting Effective Instruction State Grants				95,353	102,724
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424			
Title IV Part A FY17 S424A170015 Fund 5817			S424A170015	52,219	47,781
Title IV Part A FY18 S424A180015 Fund 5818			S424A180015	8,176	29,939
Title IV Part A Student Support and Academic Enrichment Grant FY19 S424A190015 Fund 5819			S424A190015	-	25,102
Total - Student Support and Academic Enrichment Program				60,395	102,822
Total - Department of Education				1,681,635	1,566,816
<u>Department of Health and Human Services</u>					
Medicaid Cluster					
Medical Assistance Program		93.778			
IEP Services	Indiana Family and Social Services Administration		2018-2019	80,610	-
IEP Services	Indiana Family and Social Services Administration		2019-2020	-	120,879
Medicaid Administrative Claiming (MAC)	Indiana Department of Education		2018-2019	43,926	-
Medicaid Administrative Claiming (MAC)	Indiana Department of Education		2019-2020	-	65,042
Total - Medical Assistance Program				124,536	185,921
Total - Medicaid Cluster				124,536	185,921
Total - Department of Health and Human Services				124,536	185,921
Total federal awards expended				\$ 2,812,579	\$ 2,614,499

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

SPENCER-OWEN COMMUNITY SCHOOLS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the years ended June 30, 2019 and 2020. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

The Uniform Guidance requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$750,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

B. Other Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

Note 2. Indirect Cost Rate

The School Corporation has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3. Special Education Cooperative

The School Corporation is a member of the Forest Hills Special Education Cooperative (Cooperative), which operates the special education program for the School Corporation. As a result, some activity for the Special Education Cluster (IDEA) that is presented on the SEFA is not presented as receipts and disbursements in the financial statement for the School Corporation. This activity is reported on the financial statement of the Cooperative.

SPENCER-OWEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	no

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
84.010	Title I Grants to Local Educational Agencies Child Nutrition Cluster	Unmodified Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the School Corporation. The document is presented as intended by the School Corporation.

Spencer-Owen Community Schools

205 East Hillside Avenue, Spencer, Indiana 47460 Phone 812-829-2233 Fax 812-829-6614

“All Spencer-Owen Community Schools students will learn, achieve, and succeed.”

Board Members:

Chad Cooper, *President*
Amber Willen, *Vice President*
Rick Smeltzer, *Secretary*
Larry Hight, *Secretary Pro Tem*
Sonia Brinson
Jack White
Lew Moke

Administration:

Dr. Chad S. Briggs, *Superintendent*
Tabitha Freeman, *Curriculum Director*

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2018-001

Fiscal year in which the finding initially occurred: 2016-2018

Status of Audit Finding:

Since April 2019, Time and Effort Logs are complete for the Curriculum Director who is paid 75% by Title I and 25% by the Operation Fund. The July 1, 2019-June 30, 2021 contract addendum is detailed in time worked in Title I.

Corrective action was taken.

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Lew Moke

Administration:

Dr. Chad S. Briggs, *Superintendent*
Tabitha Freeman, *Curriculum Director*

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2018-002

Fiscal year in which the finding initially occurred: 2016-2018

Status of Audit Finding:

Spencer-Owen obtains information from The System for Award Management (SAM).
The Deputy Treasurer keeps a spreadsheet of SAM Vendors and their expiration dates.

Correction action was taken.

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Administration:

Dr. Chad S. Briggs, *Superintendent*
Tabitha Freeman, *Curriculum Director*

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2018-003

Fiscal year in which the finding initially occurred: 2016-2018

Status of Audit Finding: Corrective Action completed July 1, 2018

Spencer-Owen Community Schools

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Administration:

Dr. Chad S. Briggs, *Superintendent*
Tabitha Freeman, *Curriculum Director*

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2018-004

Fiscal year in which the finding initially occurred: 2016-2017

Status of Audit Finding: Corrective Action completed June 30, 2018.

Spencer-Owen Community Schools

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Administration:

Dr. Chad S. Briggs, *Superintendent*
Tabitha Freeman, *Curriculum Director*

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2018-005

Fiscal year in which the finding initially occurred: 2016-2017

Status of Audit Finding: Corrective Action completed July 1, 2018.

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Administration:

Dr. Chad S. Briggs, *Superintendent*
Tabitha Freeman, *Curriculum Director*

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2018-006

Fiscal year in which the finding initially occurred: 2016-2017

Status of Audit Finding: Corrective Action completed July 1, 2018.

OTHER REPORTS

In addition to this report, other reports may have been issued for the School Corporation. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.