

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

WESTFIELD WASHINGTON SCHOOLS

HAMILTON COUNTY, INDIANA

July 1, 2018 to June 30, 2020



FILED

06/03/2021

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|----------------------------------|--|--|
| Treasurer | Marsha L. Bohannon | 07-01-18 to 06-30-21 |
| Superintendent of Schools | Dr. Sherry Grate Chris Baldwin (interim) | 07-01-18 to 12-31-20 01-01-21 to 06-30-21 |
| President of the School Board | Daniel D. Degnan Duane E. Lutz Amy Pictor Jimmy Cox | 07-01-18 to 12-31-18 01-01-19 to 12-31-19 01-01-20 to 12-30-20 01-01-21 to 06-30-21 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE WESTFIELD WASHINGTON SCHOOLS, HAMILTON COUNTY, INDIANA

This report is supplemental to our audit report of the Westfield Washington Schools (School Corporation), for the period from July 1, 2018 to June 30, 2020. 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/.

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 19, 2021

WESTFIELD WASHINGTON SCHOOLS
AUDIT RESULT AND COMMENT

PUBLIC RECORDS RETENTION

Condition and Context

The School Corporation entered into a cost-reimbursement contract, dated June 28, 2018, with a food service management company to manage and operate its school lunch program. As part of this contract, the School Corporation was responsible for maintaining all records related to compliance with the Child Nutrition Cluster; however, the following documents were not available for audit:

- Invoices supporting the disbursements to the food service management company
- Free and Reduced-Price Applications for fiscal year 2019-2020
- Free and Reduced-Price Applications verified for 2018-2019 or 2019-2020

Criteria

Indiana Code 5-15-6-3 states:

"No financial records or records relating to financial records shall be destroyed until the earlier of the following actions:

- (1) The audit of the records by the state board of accounts has been completed, report filed and any exceptions set out in the report satisfied.
- (2) The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written consent of the administration."



Westfield Washington Schools

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Dr. Paul Kaiser, Superintendent

OFFICIAL RESPONSE

Date: May 27, 2021

Indiana State Board of Accounts
302 West Washington St. Room E418
Indianapolis, IN 46204-2765

Re: Audit Results and Comments, Public Records Retention

July 1, 2020 Westfield Washington Schools made a transition on Food Service Management Companies. During the transition the old Food Service Management Company loaded all records onto a pallet for storage. This pallet of records was then accidentally disposed of by our maintenance department. This was a one-time error during a transition of service providers. The district is working with all parties involved to implement better internal controls to ensure that errors like this do not occur again. At no time during this transition did the district purposely dispose of records that should have been maintained.

Brian Tomamichel
Chief Financial Officer
Westfield Washington Schools

WESTFIELD WASHINGTON SCHOOLS
EXIT CONFERENCE

The contents of this report were discussed on May 19, 2021, with Marsha L. Bohannon, Treasurer; Brian Tomamichel, Chief Financial Officer; Chris Baldwin, interim Superintendent of Schools; Rebecca Ogle, Vice President of the School Board; and Bill Anderson, Secretary of the School Board.