

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

SUPPLEMENTAL COMPLIANCE REPORT
OF
WEST WASHINGTON SCHOOL CORPORATION
WASHINGTON COUNTY, INDIANA
July 1, 2018 to June 30, 2020



FILED
06/15/2021

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Collection of Amounts Due	4
Bad Debts and Uncollectible Accounts	4-5
Capital Assets.....	5
Exit Conference.....	6

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Vickie J. Nice Ruth D. Gilbert	07-01-18 to 06-30-20 07-01-20 to 06-30-21
Superintendent of Schools	Keith A. Nance	07-01-18 to 06-30-21
President of the School Board	Joe Walker, Jr.	07-01-18 to 12-31-21



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE WEST WASHINGTON SCHOOL
CORPORATION, WASHINGTON COUNTY, INDIANA

This report is supplemental to our audit report of the West Washington School Corporation (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 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

June 3, 2021

WEST WASHINGTON SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS

COLLECTION OF AMOUNTS DUE

Repeat Comment

A similar comment appeared in a Management Letter addressed to the officials of the School Corporation for the audit period ending June 30, 2018.

Condition and Context

The School Corporation adopted a meal charging policy that allows for a child to charge a reimbursable meal when they forget their money. The policy limits the total amount a child can charge at \$25. The policy outlines procedures to collect amounts owed on students' accounts if the account is not paid off. These collection procedures include payment reminders and option to take the account to small claims court.

A review of the balances owed on charged meals at June 30, 2020, showed there were sixty accounts totaling \$7,506 with balances greater than \$25. Twenty-one accounts had balances over \$100 with the highest amount owed being \$400. It was also noted that in the balance owed, there were amounts charged for adult meals. The meal charging policy does not make provisions for adults to charge meals.

Criteria

Units have a responsibility to collect amounts owed to the unit pursuant to procedures authorized by law. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

BAD DEBTS AND UNCOLLECTIBLE ACCOUNTS

Condition and Context

The School Corporation did not have a written policy concerning the procedures for collecting past due accounts, writing off bad debts, or for recording adjustments to the balance for unpaid textbook rental charges.

WEST WASHINGTON SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

Criteria

The governing body of a unit must have a written policy concerning a procedure for the writing off of bad debts, uncollectible accounts receivable, or any adjustments to record balance. Documentation must exist for all efforts made by the unit to collect amounts owed prior to any write-offs. Write-offs or adjustments to records which are not documented or warranted may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

CAPITAL ASSETS

Condition and Context

The School Corporation did not have a capital assets policy that detailed the threshold at which an item is considered a capital asset. Additionally, the School Corporation did not complete a physical inventory during the audit period.

Criteria

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)

WEST WASHINGTON SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on June 3, 2021, with Ruth D. Gilbert, Treasurer; Keith A. Nance, Superintendent of Schools; Joe Walker, Jr., President of the School Board; and Joni Muchler, Food Service Director.