

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

VIGO COUNTY SCHOOL CORPORATION

VIGO COUNTY, INDIANA

July 1, 2018 to June 30, 2020



**FILED**

06/24/2021



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Financial Officer	Bruce Perry Donna Wilson	07-01-18 to 06-30-20 07-01-20 to 06-30-21
Superintendent of Schools	Dr. Robert A. Haworth	07-01-18 to 06-30-21
President of the School Board	Jackie Lower Joseph Irwin III Jackie Lower	01-08-18 to 01-05-20 01-06-20 to 01-10-21 01-11-21 to 06-30-21



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF THE VIGO COUNTY SCHOOL CORPORATION, VIGO COUNTY, INDIANA

This report is supplemental to our audit report of the Vigo County 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/](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 an 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

June 8, 2021

VIGO COUNTY SCHOOL CORPORATION  
AUDIT RESULT AND COMMENT

***AVERAGE DAILY MEMBERSHIP (ADM) - INCORRECT REPORTING TO THE STATE***

*Condition and Context*

Of the 35 virtual students tested, the following errors were noted on the Average Daily Membership (ADM) report to the Indiana Department of Education (IDOE):

1. There were 14 students reported to the IDOE as virtual students that should have been reported as brick-and-mortar students for the February 3, 2020 count date. The detailed ADM report on hand at the School Corporation showed these students properly classified as brick-and-mortar students.
2. There was no evidence of student engagement for 7 students; 1 for the September 13, 2019 count date, and 6 for the February 3, 2020 count date. The students had no minutes logged into the learning management system. The attendance policy in the Vigo Virtual Success Academy handbook states, "Students must log in every day Vigo County Public Schools are in session."

*Criteria*

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (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)



**VIGO COUNTY SCHOOL CORPORATION**

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**STACY MASON  
EXECUTIVE DIRECTOR OF SECONDARY EDUCATION**

**Memo**

**To:** Dr. Rob Haworth  
**From:** Dr. Stacy Mason  
**Date:** June 14, 2021  
**Re:** Average Daily Membership Audit – Corrective Action

Please find below the corrective action for the Average Daily Membership (ADM) – Incorrect Reporting to the State:

- Administration will verify enrollment of all students attending VVSA prior to September and February count dates each year
- The VCSC Attendance Policy has been updated and will be board approved. The VCSC district policy includes attendance regulations for VVSA
- VVSA administration and school staff will voluntarily audit enrollment and participation for all high school students in the 2020-2021 enrollment cohort
- VVSA students who have not logged into EdOptions in the first ten days of enrollment will be withdrawn and returned to the homeschool
- All parent and student contacts made by VVSA teachers and school staff will be documented and filed

*Dr. Robert Haworth, Superintendent  
Establishing a Legacy of Excellence*

VIGO COUNTY SCHOOL CORPORATION  
EXIT CONFERENCE

The contents of this report were discussed on June 8, 2021, with Donna Wilson, Chief Financial Officer; Dr. Robert A. Haworth, Superintendent of Schools; Cindy DeHart, Deputy Treasurer; Jackie Lower, President of the School Board; Amy Lore, Secretary of the School Board; Stacy Killion, School Board member; and Tom Balitewicz, Director of Student Services.