



STATE OF INDIANA
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January 26, 2022

Charter School Board
Dugger Union Community School Corporation
7356 E Co Rd 50 S
Dugger, IN 47848

We have reviewed the Supplemental Audit Report for Dugger Union Community School Corporation prepared by Greenwalt CPAs, Inc., Independent Public Accountants, for the period July 1, 2020 to June 30, 2021. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

No findings were noted for the period of July 1, 2020 to June 30, 2021.

The Supplemental Audit Report and associated audited Financial Statements are filed in our office as a matter of public record.

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

SUPPLEMENTAL AUDIT REPORT OF
DUGGER UNION COMMUNITY
SCHOOL CORPORATION

SULLIVAN COUNTY, INDIANA
JULY 1, 2020 TO JUNE 30, 2021

DUGGER UNION COMMUNITY SCHOOL CORPORATION
SUPPLEMENTAL AUDIT REPORT
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SCHOOL OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of Board of Directors	Gina Lovelace	07/01/2019 – to date
Board Treasurer	Carri Howard	08/01/2020 – to date
Board Treasurer	Tina Hubbard	07/01/2018 – 7/31/2020
Principal	Darin Simpson	07/01/2018 – to date



Greenwalt CPAs, Inc.
5342 W. Vermont Street
Indianapolis, IN 46224
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To the Board of Directors of
Dugger Union Community School Corporation:

We have audited the financial statements of Dugger Union Community School Corporation (the School) as of and for the year ended June 30, 2021 and have issued our report thereon dated December 13, 2021.

In connection with that audit and with our consideration of the School's internal controls as required by the *Guidelines for the Audits of Charter Schools Performed by Private Examiners* (Guide), issued by the Indiana State Board of Accounts, we performed procedures prescribed under the Guide for the year ended June 30, 2021.

As required by the Guide, we performed procedures to test compliance with the requirements that are applicable to the School. Our procedures were substantially narrower in scope than an audit, the objective of which is the expression of an opinion on the School's compliance with these requirements. Accordingly, we do not express such an opinion.

The purpose of this report is solely to describe the scope of our testing over compliance with the requirements prescribed under the Guide and the results of that testing, and not to provide a legal determination of compliance with those requirements. Accordingly, this report is not suitable for any other purpose.

Greenwalt CPAs, Inc.

December 13, 2021

DUGGER UNION COMMUNITY SCHOOL CORPORATION

SULLIVAN COUNTY

SCHEDULE OF AUDIT RESULTS AND COMMENTS

There were no audit results or comments required to be reported with our consideration of the School's internal controls as required by the *Guidelines for the Audits of Charter Schools Performed by Private Examiners* (Guide), Issued by the Indiana State Board of Accounts.

DUGGER UNION COMMUNITY SCHOOL CORPORATION

SULLIVAN COUNTY, INDIANA

EXIT CONFERENCE

The contents of this report were discussed on December 13, 2021 with Darin Simpson (Principal), Mindy Feese (School Treasurer & State Reporting), Darin Greggs (Outsourced Accountant with Greggs & Reid CPAs), and Jim Stringer (Board Member). The officials concurred with our findings.