



STATE OF INDIANA
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February 17, 2022

To: The Officials of the Rossville Consolidated School District
Rossville Consolidated School District
PO BOX 11
Rossville, IN 46065

This report is supplemental to the audit report of Rossville Consolidated School District (the School Corporation), for the period July 1, 2018 to June 30, 2020. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the School Corporation. It should be read in conjunction with the financial statement audit report of the School Corporation, which provides an opinion on the School Corporation's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the School Corporation and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report for Rossville Consolidated School District prepared by Crowe LLP, Independent Public Accountants, for the period July 1, 2018 to June 30, 2020. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

We call your attention to the findings in the report. Page 3 contains two Examination Findings and Results.

The report is filed with this letter in our office as a matter of public record.

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

COMPLIANCE EXAMINATION OF
ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
Clinton County, Indiana
July 1, 2018 to June 30, 2020

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT

Clinton County, Indiana
July 1, 2018 to June 30, 2020

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ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
SCHEDULE OF OFFICIALS
July 1, 2018 to June 30, 2020

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Mandi Pennington	07-01-18 to 06-30-20
Superintendent of Schools	Dr. James Hanna	07-01-18 to 06-30-20
President of the School Board	Joe Hufford	07-01-18 to 06-30-20

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the Rossville Consolidated School District

We have examined the Rossville Consolidated School District ("School Corporation") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations* during the period July 1, 2018 to June 30 2020. Management of the School Corporation is responsible for the School Corporation's compliance with the specified requirements. Our responsibility is to express an opinion on the School Corporation's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the School Corporation complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the School Corporation complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified opinion.

Our examination does not provide a legal determination on the School Corporation's compliance with specified requirements.

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations* applicable to the School Corporation during the period July 1, 2018 to June 30, 2020, as described in items 2020-001 and 2020-002 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the School Corporation complied, in all material respects, with the aforementioned requirements during the period July 1, 2018 to June 30, 2020.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
February 9, 2022

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS
July 1, 2018 to June 30, 2020

FINDING 2020-001: OVERDRAWN CASH BALANCES

Criteria: Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations in part, "The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit."

Condition: During testing of cash, we noted the Curricular Materials Rental fund with a cash balance below zero as of 6/30/20.

FINDING 2020-002: AVERAGE DAILY MEMBERSHIP (ADM) – LACK OF RECORDS

Criteria: IC 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."

Officials shall maintain records (enrollment cards, rosters, reporting forms, etc.) which substantiate the number of students claimed for ADM.

The building level official (Principal, Assistant Principal, etc.) is responsible for reporting ADM to the School Corporation Central Office, must provide a written certification of ADM to properly document responsibility. The certification must at a minimum include a statement detailing the names and location of the records used (these records must be retained for public inspection and audit) to substantiate ADM claimed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Condition: Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE) and the School's enrollment policy for each student. The process used did not result in maintaining consistent and complete enrollment records as identified in the School's enrollment policy for eight of the 25 students tested for enrollment. The 8 selections were missing all enrollment documents.

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
EXIT CONFERENCE
July 1, 2018 to June 30, 2020

The contents of this report were discussed on December 9, 2021 with Dr. James Hanna, Superintendent, Joe Hufford, School Board President, and Mandi Pennington, Treasurer.