



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

February 17, 2022

To: The Officials of White River Valley School District
White River Valley School District
PO Box 1470
Switz City, IN 47465

This report is supplemental to the audit report of White River Valley 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 White River Valley 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 three 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
WHITE RIVER VALLEY SCHOOL DISTRICT**

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

WHITE RIVER VALLEY SCHOOL DISTRICT

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

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WHITE RIVER VALLEY SCHOOL DISTRICT
SCHEDULE OF OFFICIALS
July 1, 2018 to June 30, 2020

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Jayne A. Kaho	07-01-18 to 05-31-19
	Marilyn Burch	06-01-19 to 06-30-20
Superintendent of Schools	Dr. Robert M. Hacker	07-01-18 to 06-30-20
President of the School Board	David Reed	07-01-18 to 06-30-20

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the White River Valley School District

We have examined the White River Valley 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, 2020-002, and 2020-003 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

WHITE RIVER VALLEY SCHOOL DISTRICT
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS
July 1, 2018 to June 30, 2020

FINDING 2020-001: 100-R SUBMISSION

Criteria: Indiana Code 5-11-13-1(a) states in part: "Every state, county, city, town, township, or school official . . . shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents . . . and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts. The certification must be filed electronically in the manner prescribed under IC 5-14-3.8-7."

Condition: During testing, we noted the 100R was submitted late in FY19 and FY20 by 76 days and 1 day respectively.

FINDING 2020-002: OVERDRAWN CASH BALANCES

Criteria: Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations states 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 School Lunch and Payroll Withholding funds with a cash balance below zero as of 6/30/19 and 6/30/20.

FINDING 2020-003: PUBLIC RECORDS RETENTION

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.*"

Condition: During testing, we noted that some 2019 financial records were disposed before they were subject to audit. Specifically, the School Corporation was unable to provide supporting records for 5 disbursements, in a sample of 16, for FY19. The records were destroyed due to an environmental remediation in the Administrative center in January 2020. The School Corporation did not maintain backup copies and was not able to inventory the lost records to determine the extent of the lost records. The School Corporation filed a resolution of destroyed records noting that unknown records and historical documents were destroyed.

WHITE RIVER VALLEY SCHOOL DISTRICT
EXIT CONFERENCE
July 1, 2018 to June 30, 2020

The contents of this report were discussed on February 9th, 2022 with Kylie Enochs, Co-Treasurer, Michelle Emmons, Co-Treasurer, Dr. Bob Hacker, Superintendent, and Brock Hostetter, President of the School Board.

RESOLUTION of DESTROYED RECORDS

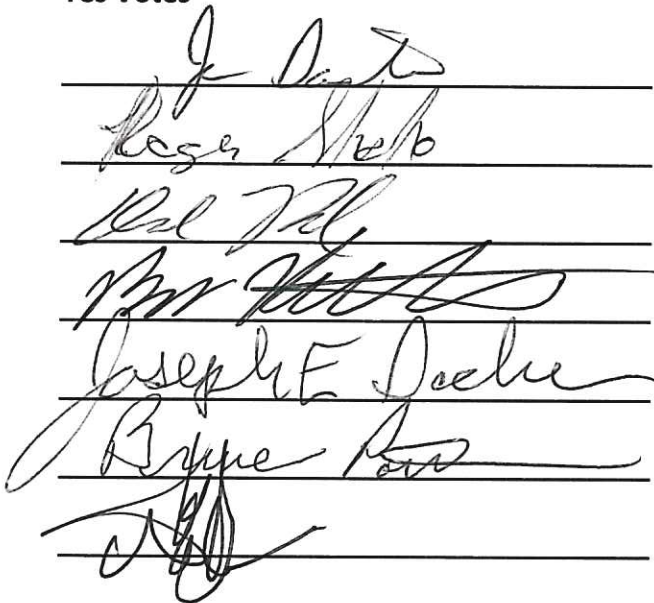
On January 24, 2020, an air quality issue was discovered in the White River Valley School District's Administrative Center, located at 5644 W. State Road 54 Switz City, IN 47465. In the subsequent ten days following the discovered Elite Environmental Inc. remediated the office area. As a result of the remediation, several unknown public records and historical documents were destroyed.

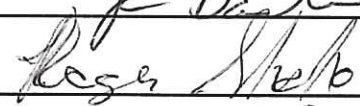
In order for the destruction of these documents to be recognized, a Resolution of Destroyed Records must be kept on file indefinitely in the Administrative Center. This resolution is necessary for the White River Valley Board of Education's acknowledgement of this situation and of that fact that unknown records and historical documents have been destroyed.


Acknowledged this 17th day of February, 2020.


Yes Votes

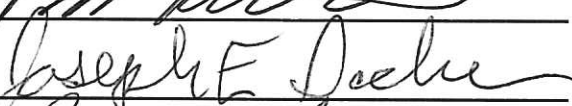
No Votes









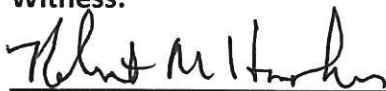








Witness:



Superintendent of Schools