



STATE OF INDIANA
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STATE BOARD OF ACCOUNTS
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March 1, 2022

To: The Officials of Argos Community Schools
Argos Community Schools
410 N 1st St
Argos, IN 46501

This report is supplemental to the audit report of Argos Community Schools (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.

We have reviewed the Supplemental Audit Report for Argos Community Schools 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.

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

A handwritten signature in blue ink that reads "Paul D. Joyce".

Paul D. Joyce, CPA
State Examiner

COMPLIANCE EXAMINATION OF
ARGOS COMMUNITY SCHOOLS
Marshall County, Indiana
July 1, 2018 to June 30, 2020

ARGOS COMMUNITY SCHOOLS

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

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ARGOS COMMUNITY SCHOOLS
SCHEDULE OF OFFICIALS
July 1, 2018 to June 30, 2020

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Jennifer L. Lee	07-01-18 to 06-30-20
Superintendent of Schools	Ned Speicher	07-01-18 to 06-30-20
President of the School Board	Monty Peden	07-01-18 to 06-30-20

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the Argos Community Schools

We have examined the Argos Community Schools ("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 opinion.

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

In our opinion, 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

ARGOS COMMUNITY SCHOOLS
EXIT CONFERENCE
July 1, 2018 to June 30, 2020

The contents of this report were discussed on December 14, 2021 with Angela Smith, School Board President, Ned Speicher, Superintendent, and Jennifer Lee, Director of Business Services.