

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

NETTLE CREEK SCHOOL CORPORATION

WAYNE COUNTY, INDIANA

July 1, 2019 to June 30, 2021



FILED
05/17/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Business Manager/Treasurer	Andrew R. Cooper	07-01-19 to 06-30-22
Superintendent of Schools	Dr. John Williams (interim) Dr. Kyle G. Barrentine	07-01-19 to 01-05-20 01-06-20 to 06-30-22
President of the School Board	Cary L. Rhoades Daniel J. Davis	07-01-19 to 12-31-19 01-01-20 to 12-31-22



STATE OF INDIANA
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TO: THE OFFICIALS OF THE NETTLE CREEK SCHOOL CORPORATION, WAYNE COUNTY, INDIANA

This report is supplemental to our audit report of the Nettle Creek School Corporation (School Corporation), for the period from July 1, 2019 to June 30, 2021. 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/.

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 the 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.

Beth Kelley, CPA, CFE
Deputy State Examiner

May 2, 2022

NETTLE CREEK SCHOOL CORPORATION
AUDIT RESULT AND COMMENT

TEXTBOOK RENTAL AVAILABILITY OF ASSISTANCE NOTIFICATIONS

Condition and Context

The School Corporation was not providing notifications concerning the availability of textbook rental assistance to parents before accounts were sent to collections.

Criteria

Indiana Code 20-33-5-5 states:

"All school corporations must give notice in nontechnical language and in a manner that can be reasonably expected to reach parents of students before the collection of any fees for schoolbooks and supplies. This notice must inform the parents of the following:

- (1) The availability of assistance.
- (2) The eligibility standards.
- (3) The procedure for obtaining assistance, including the right and method of appeal.
- (4) The availability of application forms at a designated school office."

NETTLE CREEK SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on May 2, 2022, with Andrew R. Cooper, Business Manager/Treasurer; Dr. Kyle G. Barrentine, Superintendent of Schools; and Daniel J. Davis, President of the School Board.