

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

PIKE COUNTY SCHOOL CORPORATION

PIKE COUNTY, INDIANA

July 1, 2019 to June 30, 2021



**FILED**  
05/26/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Chelsea Yon	07-01-19 to 12-31-22
Superintendent of Schools	Dr. Suzanne Blake	07-01-19 to 06-30-22
President of the School Board	Chris Satterfield Steve Potter	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 PIKE COUNTY SCHOOL CORPORATION, PIKE COUNTY, INDIANA

This report is supplemental to our audit report of the Pike County 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/](http://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 9, 2022

PIKE COUNTY SCHOOL CORPORATION  
AUDIT RESULT AND COMMENT

**AVERAGE DAILY MEMBERSHIP (ADM) - LACK OF RECORDS**

*Condition and Context*

Of the 53 students selected for testing, 1 did not have proper documentation on file to determine if the student was 5 years old on or before August 1, 2020.

The School Board adopted a "*Determination of Legal Settlement and Eligibility for Enrollment of Students Without Legal Settlement in the Corporation; Proof of Residency*" policy on April 9, 2019, which required the School Corporation to maintain residency documentation electronically or in the student's hard copy file. Of the 53 students selected for testing, documentation for 42 was not provided for audit to determine if the student was a resident of the School Corporation or the State of Indiana.

*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."

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)

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

PIKE COUNTY SCHOOL CORPORATION  
EXIT CONFERENCE

The contents of this report were discussed on May 9, 2022, with Chelsea Yon, Treasurer; Dr. Suzanne Blake, Superintendent of Schools; Dana Deffendoll, Assistant Superintendent of Schools; and Steve Potter, President of the School Board.