

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP

MARION COUNTY, INDIANA

July 1, 2019 to June 30, 2021



**FILED**  
06/22/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	W. Kirk Farmer	07-01-19 to 06-30-22
Superintendent of Schools	Dr. Matthew Prusiecki	07-01-19 to 06-30-22
President of the School Board	Larry Taylor Jimmy Ray Estella Vandeventer Dale Henson	07-01-19 to 12-31-19 01-01-20 to 12-31-20 01-01-21 to 12-31-21 01-01-22 to 06-30-22



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TO: THE OFFICIALS OF THE METROPOLITAN SCHOOL DISTRICT  
OF DECATUR TOWNSHIP, MARION COUNTY, INDIANA

This report is supplemental to our audit report of the Metropolitan School District of Decatur Township (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

June 1, 2022

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
AUDIT RESULT AND COMMENT

**APPROVED DEPOSITORIES**

*Condition and Context*

During fiscal year 2020-2021, the School Corporation deposited funds in Capital One Bank, which was not an approved depository for public funds.

*Criteria*

Indiana Code 5-13-8-1 states:

"(a) A political subdivision may deposit public funds in a financial institution only if the financial institution:

- (1) is a depository eligible to receive state funds; and
- (2) has a principal office or branch that qualifies under section 9 of this chapter to receive public funds of the political subdivision.

(b) The state board of finance shall make available information concerning financial institutions eligible to receive state funds as may be requested by a local board of finance. A local board of finance may rely on certificates described in [IC 5-13-9.5-1](#)(d) in determining to deposit public funds or reinvest public funds in the financial institution."

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
EXIT CONFERENCE

The contents of this report were discussed on June 1, 2022, with Dr. Matthew Prusiecki, Superintendent of Schools; W. Kirk Farmer, Treasurer; Dale Henson, President of the School Board; and Dawn M. Lee, Deputy Treasurer.