

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

SCHOOL CITY OF EAST CHICAGO

LAKE COUNTY, INDIANA

July 1, 2019 to June 30, 2021



FILED

06/29/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Lela Simmons	07-01-19 to 06-30-22
Superintendent of Schools	Dr. Paige McNulty	07-01-19 to 08-14-19
	Tamara Pol	08-15-19 to 09-17-19
	Dee-Etta Wright	09-18-19 to 07-06-21
	(Vacant)	07-07-21 to 07-13-21
	Dr. Steven C. Disney, Jr	07-14-21 to 10-13-21
	Dr. Shaunna Finley	10-14-21 to 06-30-22
President of the School Board	Vanessa Hernandez-Orange	07-01-19 to 06-30-22



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE SCHOOL CITY OF EAST CHICAGO, LAKE COUNTY, INDIANA

This report is supplemental to our audit report of the School City of East Chicago (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 Results and Comments contained herein describe the identified reportable instances 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 Results and Comments, incorporated within this report, was not verified for accuracy.

A handwritten signature in blue ink that reads "Beth Kelley".

Beth Kelley, CPA, CFE
Deputy State Examiner

May 18, 2022

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SCHOOL BOARD
SCHOOL CITY OF EAST CHICAGO

SCHOOL BOARD
SCHOOL CITY OF EAST CHICAGO
AUDIT RESULTS AND COMMENTS

SUPPORTING DOCUMENTATION

The same comment appeared in prior Reports B48451, B50777, and B54620.

Condition and Context

The School Board adopted Policy #6423 governing the use of credit cards, which stated in part: "Procedures for payment of expenses charged to credit cards must be according to Board policy for the payment of claims, Policy #6470." Policy #6470, states in part: "Each bill or obligation of this Board must be itemized fully and verified before a warrant can be drawn for its payment."

We reviewed \$7,643 of credit card charges and payments for fiscal years 2019-2020 and 2020-2021. Purchases of \$5,750, made by the School Board with the School Corporation's credit cards, were not supported by itemized receipts, and the payments were based solely upon credit card statements. Some of the undocumented charges include restaurant meals, gas stations, flower shop, hotels, conferences, newspaper, and parking.

Two of the credit card claims tested had late fees and interest charges of \$48.

Credit card purchases of \$570 were recorded to a travel appropriation; however, the purchases were from local restaurants or businesses without a travel related explanation. The School Corporation's travel policy #6550 was determined to only address employee travel and did not cover governance travel.

Due to the lack of detailed itemized receipts, we could not determine if the expenses were related to the functions and purposes of the School Corporation. Also, without detailed receipts and a travel policy for governance, we could not determine if the travel expenses were appropriate for those credit card charges related to travel.

These undocumented expenses may become the personal obligation of the responsible officials or employee.

Criteria

Public funds may not be used to pay for personal items or expenses which do not relate to the functions and purposes of the unit. Any personal expenses paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

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

The SBOA will not take exception to the use of credit cards by a unit provided the following criteria are observed:

1. The governing body must authorize credit card use through an ordinance /resolution, which has been approved in a meeting and documented in the minutes.
2. Issuance and use must be handled by an official or employee designated by the governing body.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance/resolution.

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SCHOOL CITY OF EAST CHICAGO
AUDIT RESULTS AND COMMENTS
(Continued)

4. When the purpose for which the credit card has been issued has been accomplished, the card must be returned to the custody of the responsible person.
5. The designated responsible official or employee must maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned.
6. Credit cards must not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing body and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment cannot be made on the basis of a statement or a credit card slip only. Procedures for payments must be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee may be the personal obligation of the responsible officer or employee.
8. If authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Each unit must adopt a written travel policy in conformity with applicable laws. Reimbursement for lodging and meals must be based upon actual receipts for amounts paid unless otherwise authorized by law. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

TRAINING ON INTERNAL CONTROL STANDARDS

A similar comment also appeared in prior Report B54620, entitled *TRAINING ON AND CERTIFICATION OF INTERNAL CONTROL STANDARDS*.

Condition and Context

The School Corporation failed to provide documentation that it had provided training to newly hired personnel over the internal control standards adopted.

The internal control certifications from the 2016 training of required personnel were provided; however, no certifications were maintained after November 2016.

Criteria

Indiana Code 5-11-1-27(g) states in part:

". . . the legislative body of a political subdivision shall ensure that: . . .

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

SCHOOL BOARD
SCHOOL CITY OF EAST CHICAGO
EXIT CONFERENCE

The contents of this report were discussed on May 18, 2022, with Lela Simmons, Treasurer; Anton Williams, School Board Secretary; Joel Rodriguez, School Board member; Dr. Shaunna Finley, Superintendent of Schools; and Cynthia Castro, Director of Federal Programs.

TREASURER
SCHOOL CITY OF EAST CHICAGO

TREASURER
SCHOOL CITY OF EAST CHICAGO
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS - FINANCIAL TRANSACTIONS

The same comment also appeared in prior Report B54620.

Condition and Context

There were deficiencies in the internal control system of the School Corporation related to financial transactions.

The School Corporation had not separated incompatible activities related to cash and investments, receipts, payroll disbursements, transfers between funds, and financial reporting. Segregation of duties for each of these areas had not been designed or implemented to prevent, or detect and correct, errors.

Cash and Investments (Bank Reconciliations)

The School Corporation had not properly designed or implemented internal controls over cash and investments, including bank reconciliations, to ensure the accuracy and completeness of the ledgers.

The reconciliation of the bank and ledger activity was prepared by the Treasurer without a documented oversight or review process to ensure that bank reconciliations were prepared and that reconciling items were corrected in a timely manner.

The July 2019 through July 2021 monthly bank reconciliations were not prepared until April 2022, when requested for audit.

Since June 30, 2020, the monthly bank reconciliations of the School Corporation bank accounts did not agree to the record balance, resulting in monthly variances. At June 30, 2020 and 2021, the adjusted bank balance was greater than the record balance by \$152,736 and \$7,224, respectively. The June 30, 2021 bank reconciliation omitted \$49,841 in reconciling items for state distributions received in fiscal year 2020-2021, but not yet recorded in the ledger. The financial statement was not adjusted due to these variances.

The School Corporation maintained a bank account that was used to process medical claims when the School Corporation was self-insured. The monthly reconciliations for the Medical Insurance Account accumulated numerous transactions and corrections, some dating back to 2010, which were not timely posted to the financial records. The numerous transactions and corrections resulted in the following items not posted timely: a \$280 negative adjustment for bank errors, \$3,176 understatement of receipts, \$411,099 overstatement of disbursements due to corrections to payments, and \$391,548 understatement of disbursements for medical claims not recorded in the records.

The net effect of the numerous transactions and corrections resulted in a negative adjustment of \$23,006 as of June 30, 2021. The financial statement was not adjusted for these posting errors.

Receipts

The School Corporation had not properly designed or implemented internal controls over receipts, to ensure the accuracy and completeness of the ledgers.

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AUDIT RESULTS AND COMMENTS
(Continued)

The Business Supervisor received collections, prepared the bank deposits, took the deposit to the bank, and recorded the receipts to the financial system. The School Corporation had not designed or implemented adequate segregation of duties such as an oversight, review, or approval process to ensure the collections agreed to the amount that was deposited and posted. Furthermore, the collections were deposited prior to the issuance of receipts.

Due to a vacancy in the Business Supervisor for several months of the audit period, the Treasurer performed all aspects of the receipting process during that time. The Treasurer issued the receipts, recorded the receipts to the financial system, prepared the bank deposits, took collections to the bank, and performed the bank reconcilements. The School Corporation had not designed or implemented adequate segregation of duties such as an oversight, review, or approval process.

Receipts and Disbursements - Transfers Between Funds

The School Corporation had not properly designed or implemented internal controls over recording transactions for transfers between funds to ensure the accuracy of the ledgers.

The Treasurer recorded the transfers between funds to the financial system without a documented system of oversight or review.

Payroll Disbursements

The School Corporation had not properly designed or implemented internal controls over recording transactions for payroll disbursements to ensure the accuracy and classification of the payroll disbursements.

A process was not in place to ensure that employees were paid the correct rate of pay. A School Board approved salary schedule for noncertified personnel was not provided for audit. The Payroll Supervisor computed the noncertified personnel rates of pay based on an old salary schedule and School Board approved increases over the years without a documented review or oversight process. Additional audit time was spent performing other procedures to ascertain if payroll disbursements were fairly stated in the financial statement.

In addition, an adequate review or oversight process had not been designed or implemented to ensure the proper classification of the payroll disbursements to the correct non-grant fund and account.

Financial Reporting

The School Corporation did not have a system of internal control over the preparation of the Annual Financial Report (AFR) entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the financial statement. The AFR was submitted by one individual without evidence of an oversight or review process to ensure the accuracy and completeness of the financial information submitted.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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AUDIT RESULTS AND COMMENTS
(Continued)

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

When it is determined that an error has been posted in the financial records, the error must be corrected in a timely manner. The correction of the error should be dated as of the date that the correction occurred and should not be back dated to the date the error occurred. The adjustment should be labeled as a correcting entry. All documentation of the error and the adjustments must be maintained to support the correction. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

OVERDRAWN CASH BALANCES

The same comment also appeared in prior Report B54620.

Condition and Context

The financial statement presented for audit included the following funds with overdrawn cash balances at June 30, 2020 and 2021:

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SCHOOL CITY OF EAST CHICAGO
AUDIT RESULTS AND COMMENTS
(Continued)

Fund	Amount Overdrawn as of June 30,	
	2020	2021
Exempt Pension Debt	\$ 74,458	\$ 74,458
Construction Go Bond 2016	27,425	27,425
Fdtn - PLTW - Block	-	1,941
Health Clinic 17-18	4,364	4,364
Donation/Gift/Trust Adv Family Part	623	623
State - Adult 18-19	2,007	2,007
Scholarships Foundations	782	782
High Ability 17-18	1,016	1,016
Early Intervention Grant 2020-21	15,253	15,253
Title I - NCLB 17-18	510	510
Title I - NCLB 18-19	220,885	220,885
Title I Part A 21	-	1,338,140
Title I SIG Mckinley Elem 18-19	-	102,988
Pre-School 18-20	-	39
Adult Basic Education 19-20	-	4,497
Adult Basic Education 17-18	1,757	1,757
Adult Basic Education 18-19	4,805	4,805
CTE Summer Grant 2020	-	1,294
CTE Summer Grant 2018	8,226	8,226
Carl Perkins Assess 19-20	-	684
Carl Perkins 19-20	-	278
Carl Perkins 18-19	2,854	2,854
Title II Part A 17-19	6,899	6,899
Title III Eng Lang Acquisition 20-22	-	11,501
Title III 18-20	-	2,800

The Exempt Debt and Exempt Pension Debt funds received temporary loans from the General fund which were not repaid by December 31, 2018, and were still outstanding as of June 30, 2021. Without the proceeds of the temporary loans, the Exempt Debt and Exempt Pension Debt funds would have had overdrawn cash balances of \$76,147 and \$107,214, respectively, as of June 30, 2021.

Funds with overdrawn cash balances as a result of grant expenditures awaiting reimbursement were not included in the list above.

Criteria

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. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

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AUDIT RESULTS AND COMMENTS
(Continued)

CERTIFICATION AND APPROVAL OF DISBURSEMENTS

The same comment also appeared in prior Report B54620.

Condition and Context

Disbursements totaling \$15,167,073 for the payments of payroll deductions posted to the Withholding Payroll fund in fiscal years 2019-2020 and 2020-2021, were not included in the register of Accounts Payable Vouchers (APV) in order to be approved by the governing board as required by law. The School Corporation created an APV for those disbursements; however, the Withholding Payroll fund disbursements were excluded from the register of APVs provided to the School Board for approval.

Disbursements for the payments of transfers and temporary transfers between funds were not properly supported by an APV as required by law. Disbursements totaling \$1,624,056 were not certified by the fiscal officer either on an APV or register of APVs.

Criteria

Indiana Code 5-11-10-1.6 states in part:

". . . (c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

TEMPORARY TRANSFER OF FUNDS

The same comment also appeared in prior Report B54620.

Condition and Context

In January 2018, the School Board approved Temporary Loan Transfer Resolutions 2018-1 and 2018-2 which authorized the temporary transfer of funds from the General fund to the Exempt Debt fund of \$488,428, and to the Exempt Pension Debt fund of \$32,755. The temporary transfers were to be repaid by December 31, 2018.

The School Corporation failed to repay the temporary transfers to the General fund by December 31, 2018. The School Board did not approve an extension in accordance with Indiana Code 36-1-8-4.

As of January 1, 2019, the General fund was replaced by the Education and Operations funds. As of May 3, 2022, the temporary transfers are still outstanding.

TREASURER
SCHOOL CITY OF EAST CHICAGO
AUDIT RESULTS AND COMMENTS
(Continued)

Criteria

Indiana Code 36-1-8-4 states in part:

"(a) The fiscal body of a political subdivision may, by ordinance or resolution, permit the transfer of a prescribed amount, for a prescribed period, to a fund in need of money for cash flow purposes from another fund of the political subdivision if all these conditions are met:

- (1) It must be necessary to borrow money to enhance the fund that is in need of money for cash flow purposes.
- (2) There must be sufficient money on deposit to the credit of the other fund that can be temporarily transferred.
- (3) Except as provided in subsection (b), the prescribed period must end during the budget year of the year in which the transfer occurs.
- (4) The amount transferred must be returned to the other fund at the end of the prescribed period . . .

(b) If the fiscal body of a political subdivision determines that an emergency exists that requires an extension of the prescribed period of a transfer under this section, the prescribed period may be extended for not more than six (6) months beyond the budget year of the year in which the transfer occurs if the fiscal body does the following:

- (1) Passes an ordinance or a resolution that contains the following:
 - (A) A statement that the fiscal body has determined that an emergency exists.
 - (B) A brief description of the grounds for the emergency.
 - (C) The date the loan will be repaid that is not more than six (6) months beyond the budget year in which the transfer occurs.
- (2) Immediately forwards the ordinance or resolution to the state board of accounts and the department of local government finance."

AVERAGE DAILY MEMBERSHIP

Condition and Context

The School Corporation was unable to provide proper documentation for the verification of a student as an eligible pupil.

Of the 85 students tested, the following was noted:

1. Proper enrollment records for 6 students were not provided.
2. Proof of Indiana residency for 9 students was not provided.
3. Proof of age was not provided for 4 of the 8 kindergartners tested.

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AUDIT RESULTS AND COMMENTS
(Continued)

The certifications of Average Daily Membership (ADM) that were submitted to Indiana Department of Education were not physically signed by the Superintendent of Schools and Treasurer.

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)

CERTIFICATION OF INTERNAL CONTROL STANDARDS

A similar comment also appeared in prior Report B54620, entitled *TRAINING ON AND CERTIFICATION OF INTERNAL CONTROL STANDARDS*.

Condition and Context

The School Corporation incorrectly certified on the Indiana Gateway for Government Units financial reporting system on August 31, 2020, and September 2, 2021, that the School Corporation had provided employees with internal control training.

The School Corporation failed to provide documentation that it had provided training to newly hired personnel over the internal control standards adopted.

Criteria

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

TREASURER
SCHOOL CITY OF EAST CHICAGO
AUDIT RESULTS AND COMMENTS
(Continued)

COLLECTION OF DELINQUENT FEES

The same comment also appeared in prior Report B54620.

Condition and Context

The School Corporation did not fulfill their responsibility to collect amounts owed to the School Corporation for curricular material rental charges. No further action was taken to collect the unpaid fees. The School Corporation was not in compliance with School Board Policy 6152 - Student Fees and Charges which states in part:

"In the event the above course of action does not result in the fee being collected, the Board authorizes the School Board Attorney to take the student and/or his/her parents to Small Claims Court for collection if the does not exceed \$1,500. If the claim exceeds \$1,500, the Board authorize the Corporation attorney or another attorney to pursue a collection action in the appropriate court against the student and/or his/her parents."

Furthermore, for fiscal year 2019-2020, the School Corporation transitioned to a new student information system software program. The \$211,897 student account balances owed as of June 30, 2019, from the old system were not transferred to the new student information system per school officials; therefore, the new student system started with incorrect student account balances.

With the new student information system, student balances do not roll over to the next school year. Instead, student's begin the school year with a zero balance regardless of the amount owed at the end of the previous school year. No action was taken by the School Board to attempt to collect or write-off the amounts owed.

Criteria

Units have a responsibility to collect amounts owed to the unit pursuant to procedures authorized by law. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Indiana Code 20-33-5-11 states:

"(a) A school corporation may not:

- (1) withhold curricular materials and supplies;
- (2) require any special services from a child; or
- (3) deny the child any benefit or privilege;

because the parent fails to pay required fees.

(b) Notwithstanding subsection (a), a school corporation may take any action authorized by law to collect unpaid fees from parents who are determined to be ineligible for assistance, including recovery of reasonable attorney's fees and court costs in addition to a judgment award against those parents.

TREASURER
SCHOOL CITY OF EAST CHICAGO
AUDIT RESULTS AND COMMENTS
(Continued)

(c) A school corporation may designate a full-time employee of the school corporation to represent the school corporation in a small claims court action under subsection (b) if the claim does not exceed one thousand five hundred dollars (\$1,500). The employee designated under this subsection is not required to be an attorney."

BOARD MINUTES

Condition and Context

The School Board minutes for meetings conducted after June 1, 2020 until October 5, 2020, were not presented for audit.

Criteria

Indiana Code 5-14-1.5-4 states in part:

". . . (b) As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken by individual members if there is a roll call.
- (5) Any additional information required under section 3.5 of 3.6 of this chapter or any other statute that authorizes a governing body to conduct a meeting using an electronic means of communication.

(c) The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

TRANSPARENCY REPORTS

Condition and Context

The School Corporation did not file their financial transparency reports for January to June 2021 as required.

TREASURER
SCHOOL CITY OF EAST CHICAGO
AUDIT RESULTS AND COMMENTS
(Continued)

Criteria

Indiana Code 5-14-3.7-3 states:

"(a) The department, working with the office of technology established by IC 4-13.1-2-1 or another organization that is part of a state educational institution, the state board of accounts established by IC 5-11-1-1, the department of local government finance established under IC 6-1.1-30-1.1, and the office of management and budget established by IC 4-3-22-3, shall post on the Indiana transparency Internet web site a data base that lists expenditures and fund balances, including expenditures for contracts, grants, and leases, for public schools. The web site must be electronically searchable by the public.

(b) The data base must include for public schools:

- (1) the amount, date, payer, and payee of expenditures;
- (2) a listing of expenditures specifically identifying those for:
 - (A) personal services;
 - (B) other operating expenses or total operating expenses; and
 - (C) debt service, including lease payments, related to debt;
- (3) a listing of fund balances, specifically identifying balances in funds that are being used for accumulation of money for future capital needs;
- (4) a listing of real and personal property owned by the public school;
- (5) the report required under [IC 6-1.1-33.5-7](#)."

TREASURER
SCHOOL CITY OF EAST CHICAGO
EXIT CONFERENCE

The contents of this report were discussed on May 18, 2022, with Lela Simmons, Treasurer; Anton Williams, School Board Secretary; Joel Rodriguez, School Board member; Dr. Shaunna Finley, Superintendent of Schools; and Cynthia Castro, Director of Federal Programs.