



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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January 25, 2023

To: The Officials of Noblesville Schools  
Noblesville Schools  
18025 River Road  
Noblesville, IN 46060

This report is supplemental to the audit report of Noblesville Schools (School Corporation), for the period July 1, 2019 to June 30, 2021. 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/](http://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 Noblesville Schools prepared by Crowe LLP, Independent Public Accountants, for the period July 1, 2019 to June 30, 2021. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

We call your attention to the finding in the report on page 3.

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

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF**  
NOBLESVILLE SCHOOLS  
Hamilton County, Indiana  
July 1, 2019 to June 30, 2021

NOBLESVILLE SCHOOLS

Hamilton County, Indiana  
July 1, 2019 to June 30, 2021

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NOBLESVILLE SCHOOLS  
SCHEDULE OF OFFICIALS  
July 1, 2019 to June 30, 2021

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Robin Phelps	07-01-19 to 06-30-21
Superintendent of Schools	Dr. Beth Niedermeyer	07-01-19 to 06-30-21
President of the School Board	Carl Johnson Joe Forgey	07-01-19 to 06-30-20 07-01-20 to 06-30-21

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Noblesville School Corporation

We have examined the Noblesville 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, 2019 to June 30, 2021. 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 qualified opinion.

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

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations* applicable to the School Corporation during the period July 1, 2019 to June 30, 2021, as described in item 2021-001 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the School Corporation complied, in all material respects, with the aforementioned requirements during the period July 1, 2019 to June 30, 2021.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
January 11, 2023

NOBLESVILLE SCHOOLS  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
July 1, 2019 to June 30, 2021

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**FINDING 2021-001: OVERDRAWN CASH BALANCES**

**Criteria:** Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations states in part, "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."

**Condition:** During testing of fund balances, we noted the following funds, which are not grant related, with a cash balance below zero as of June 30, 2020 and June 30, 2021:

Fund	Amount Overdrawn June 30, 2020	Amount Overdrawn June 30, 2021
<b>Bond 6</b>	\$ -	\$ 160,385
<b>Misc Gifts FY18</b>	884	1,710
<b>Xerox Payments</b>	8,172	-
<b>Clearing</b>	-	17,251

NOBLESVILLE SCHOOLS  
EXIT CONFERENCE  
July 1, 2019 to June 30, 2021

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The contents of this report were discussed on January 11, 2023 with Susan Wilson, Director of Finance, David Hortemiller, Chief Financial Officer, and Dr. Daniel Hile, Superintendent.