



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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February 3, 2023

To: The Officials of the Greater Clark County Schools  
Greater Clark County Schools  
2112 Utica-Sellersburg Rd.  
Jeffersonville, IN 47130

This report is supplemental to the audit report of Greater Clark County 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. The Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report for Greater Clark County 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 Indiana State Board of Accounts.

We call your attention to the findings in the report on pages 3 and 4.

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

Handwritten signature of Tammy R. White in cursive.

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF  
GREATER CLARK COUNTY SCHOOLS  
Clark County, Indiana  
July 1, 2019 to June 30, 2021**

GREATER CLARK COUNTY SCHOOLS

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

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GREATER CLARK COUNTY 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	Dr. Thomas Dykiel	07-01-19 to 06-30-20
	Laura Hubinger	07-01-20 to 06-30-21
Superintendent of Schools	Mark Laughner	07-01-19 to 06-30-21
President of the School Board	Katie Hutchinson	01-01-19 to 12-31-19
	Janelle Fitzpatrick	01-01-20 to 12-31-20
	John Buckwalter	01-01-21 to 12-31-21

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Greater Clark County Schools

We have examined the Greater Clark County 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 items 2021-001 through 2021-003 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 27, 2023

GREATER CLARK COUNTY 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 cash fund balances, we noted the following funds 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
Pension Debt	\$ 87,899	\$ -
School Lunch	1,176,227	110,039
Cpr Training Program	617	-
Extra-Curricular Activities	1,009	1,126
Ex Cur/First Bk Card	48	-
Corporation Drvr Bus	7,191	-

This is a repeat finding from report B54579.

**FINDING 2021-002: PREPAID SCHOOL MEAL ACCOUNTS**

**Criteria:** Prepaid school meals should not be considered income to the child nutrition program until students are charged a meal to their account. When a student deposits money into their school account the balance of their individual account it should not be included in Fund 800 School Lunch. The school should have a clearing account with the fund number 8400 Prepaid School Lunch Accounts, which is included in Chapter 5 of the State Board of Accounts Uniform Compliance Guidelines for Indiana Public School Corporations. The student deposits for school meals into their account should be recorded to fund 8400 using receipt account 1630 Special Functions. Once the student is charged meals, disburse that amount using expenditure account 31900 Other Food Services from fund 8400 and receipt this into fund 800 using the Food and Serviced receipt accounts 1611-1623 at the time established in a written policy to ensure accurate monthly reporting. The receipt at this point is considered program income and should be reported as such.

It is also a requirement that the balance of fund 8400 to be reconciled on a monthly basis to the individual meal accounts. (The School Bulletin and Uniform Compliance Guidelines, February 2019).

**Condition:** A monthly reconciliation between Fund 8400, Prepaid Meals fund, and the detailed records by student was not presented for the audit. At June 30, 2020, the detailed records showed an ending balance of \$46,570 and the funds ledger presented a balance of \$56. At June 30, 2021, the detailed records showed an ending balance of \$47,796 and the funds ledger presented a balance of \$814.

This is a repeat finding from report B54579.

GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
July 1, 2019 to June 30, 2021

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**FINDING 2021-003: CAPITAL ASSETS**

**Criteria:** Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual states in part, “*Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records.*”

**Condition:** During testing of capital assets, we noted the Unit did not have a detail listing of capital assets owned by the unit which agreed to amounts reported to Gateway. We noted that a physical inventory is not taken at least every two years.

GREATER CLARK COUNTY SCHOOLS  
EXIT CONFERENCE  
July 1, 2019 to June 30, 2021

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The contents of this report were discussed on January 27, 2023 with Laura Hubinger, Treasurer, Jennifer Cato, Deputy Treasurer, Mark Laughner, Superintendent, and John Buckwalter, School Board President.