



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

March 16, 2023

To: The Officials of South Henry School Corporation  
South Henry School Corporation  
6972 S. State Road 103  
Straughn, IN 47387

This report is supplemental to the audit report of South Henry School Corporation (the School Corporation), for the period July 1, 2020 to June 30, 2022. 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 South Henry School Corporation prepared by Crowe LLP, Independent Public Accountants, for the period July 1, 2020 to June 30, 2022. 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**  
**SOUTH HENRY SCHOOL CORPORATION**  
Henry County, Indiana  
July 1, 2020 to June 30, 2022

SOUTH HENRY SCHOOL CORPORATION

Henry County, Indiana  
July 1, 2020 to June 30, 2022

CONTENTS

SCHEDULE OF OFFICIALS ..... 1

INDEPENDENT ACCOUNTANT'S REPORT ..... 2

SCHEDULE OF EXAMINATION FINDINGS AND RESULTS:

    2022-001: AVERAGE DAILY MAINTENANCE (ADM) TESTING ..... 3

EXIT CONFERENCE ..... 4

SOUTH HENRY SCHOOL CORPORATION  
SCHEDULE OF OFFICIALS  
July 1, 2020 to June 30, 2022

---

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Amy Milner	07-01-20 to 06-30-22
Superintendent of Schools	Jeremy Duncan	07-01-20 to 06-30-22
President of the School Board	Casey Carmichael Beth Carr	07-01-20 to 12-31-20 01-01-21 to 06-30-22

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the South Henry School Corporation

We have examined the South Henry School Corporation ("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, 2020 to June 30, 2022. 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.

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

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, 2020 to June 30, 2022, as described in item 2022-001 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, 2020 to June 30, 2022.

  
Crowe LLP

Indianapolis, Indiana  
March 13, 2023

SOUTH HENRY SCHOOL CORPORATION  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
July 1, 2020 to June 30, 2022

---

**FINDING 2022-001: AVERAGE DAILY MAINTENANCE (ADM) TESTING**

**Criteria:** The School Corporation is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public Schools, Part 9).

Indiana Code 20-33-2-24 states, "*The superintendent or an attendance officer having jurisdiction shall report a child who is habitually absent from school in violation of this chapter to an intake officer of the juvenile court or the department of child services. The intake officer or the department of child services shall proceed in accord with IC 31-30 through IC 31-40.*"

**Condition:** During our testing of the brick and mortar ADM count, two students in our sample of 28 students selected for testing, were not regularly attending class during the 2020-2021 school year. The students were reported as absent, unexcused for the ADM count on February 1, 2021; however, the students were not actively attending classes the two weeks before or after the count date.

The School Corporation did not report the students as habitually absent students as required by IC 20-33-2-24. The School Corporation will need to follow up with IDOE to determine if the School Corporation should have received tuition support for these students.

SOUTH HENRY SCHOOL CORPORATION  
EXIT CONFERENCE  
July 1, 2020 to June 30, 2022

---

The contents of this report were discussed on March 13, 2023, with Amy Milner, Treasurer, Jeremy Duncan, Superintendent of Schools, and Debbie Hicks, President of the School Board.