

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

FRANKTON-LAPEL COMMUNITY SCHOOL CORPORATION

MADISON COUNTY, INDIANA

July 1, 2020 to June 30, 2022



FILED

03/17/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Audit Result and Comment: Engagement Uploads	4
Exit Conference.....	5

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Candace McDonald	07-01-20 to 06-30-23
Superintendent of Schools	Bobby Fields Sterling Boles	07-01-20 to 06-30-22 07-01-22 to 06-30-23
President of the School Board	Mike Rusche Randy Cunningham Tami Davis	07-01-20 to 12-31-20 01-01-21 to 12-31-21 01-01-22 to 06-30-23



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

TO: THE OFFICIALS OF THE FRANKTON-LAPEL COMMUNITY
SCHOOL CORPORATION, MADISON COUNTY, INDIANA

This report is supplemental to our audit report of the Frankton-Lapel Community School Corporation (School Corporation), for the period from July 1, 2020 to June 30, 2022. 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 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

February 23, 2023

FRANKTON-LAPEL COMMUNITY SCHOOL CORPORATION
AUDIT RESULT AND COMMENT

ENGAGEMENT UPLOADS

Condition and Context

The monthly bank reconcilements were not uploaded timely for January 2021 through September 2022. The 2021 monthly reconcilements were all uploaded on January 28, 2022, and the January 2022 to September 2022 reconcilements were all uploaded on December 5, 2022.

The following Annual engagement uploads were not performed until notified during the audit:

- Fiscal Year Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund
- Fiscal Year Detail of Receipts
- Fiscal Year Detail of Disbursements
- Fiscal Year Vendor History Report
- Fiscal Year Payroll History Report, without social security numbers
- Salary Ordinance(s)

Criteria

The purpose of this Directive is to provide guidelines for the use of the "Indiana Gateway for Government Units" application entitled "Monthly and Annual Engagement Uploads" (Engagement Uploads). The Engagement Uploads provide a more efficient and cost-effective audit process for governmental units.

This amended directive is effective starting with . . . 2020 annual files which will be due for upload March 1, 2021, for calendar year end units. For schools and extra-curricular accounts, this is effective for year ending June 30, 2021, which will be due August 29, 2021. Thereafter, annual files must be uploaded no later than . . . (August 29th for schools and extra-curricular accounts) for the prior year end unless the SBOA establishes a different date. (Amended State Examiner Directive 2018-1)

FRANKTON-LAPEL COMMUNITY SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on February 23, 2023, with Candace McDonald, Treasurer; Sterling Boles, Superintendent of Schools; Tami Davis, President of the School Board; John Willis, Chief Operating Officer; and Michael Lacey, School Corporation Attorney.