

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT

DEKALB COUNTY, INDIANA

July 1, 2020 to June 30, 2022



FILED

03/27/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Maria Conwell	07-01-20 to 06-30-23
Superintendent of Schools	Dr. Shane Conwell	07-01-20 to 06-30-23
President of the School Board	Leon Steury	07-01-20 to 06-30-23



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE DEKALB COUNTY EASTERN COMMUNITY
SCHOOL DISTRICT, DEKALB COUNTY, INDIANA

This report is supplemental to our audit report of the DeKalb County Eastern Community School District (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

March 15, 2023

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
AUDIT RESULT AND COMMENT

AVERAGE DAILY MEMBERSHIP (ADM) - VERIFICATION OF RESIDENCY POLICY

Condition and Context

The School Corporation did not annually adopt or re-adopt a verification of residency policy that specifies documentation, not to exceed three items, required to verify Indiana residency. During testing for the Average Daily Membership, 45 student files out of 62 tested were missing information regarding verification of residency of the enrolled student.

Criteria

Each school corporation's governing body or charter school board must annually adopt or readopt a policy that specifies documentation, not to exceed three items, required to verify Indiana residency. (Indiana Department of Education Memo, August 27, 2020)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)



OFFICIAL RESPONSE

Date: 03/23/2023

Indiana State Board of Accounts
302 West Washington St. Room E418
Indianapolis, IN 46204-2765

Re:

In response to the Audit Result and Comment for the Average Daily Membership (ADM) – Verification of Residency Policy

In June of 2022, the district established a verification of residency policy per Indiana Department of Education guidance.

Dr. Shane Conwell
Superintendent

Committed to Excellence. Passionate for Growth. Focused on Students.

We accomplish this, in partnership with the community, by creating an environment that engages and challenges stakeholders to meet their fullest overall potential and well-being while preparing learners to graduate and be productive contributors in an ever-changing global society.

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on March 15, 2023, with Maria Conwell, Treasurer; Dr. Shane Conwell, Superintendent of Schools; Dawn Mason, Business Manager; Leon Steury, President of the School Board; Sherri Strock, School Board member; Phil Carpenter, School Board member; and Richard Musser, School Board member.