

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

SCOTT COUNTY SCHOOL DISTRICT 2

SCOTT COUNTY, INDIANA

July 1, 2020 to June 30, 2022



FILED
03/29/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Christy C. Corum Casey Brewster Casey Cheatham	07-01-20 to 06-28-21 06-29-21 to 01-09-23 01-10-23 to 06-30-23
Superintendent of Schools	Dr. Marc Slaton	07-01-20 to 06-30-23
President of the School Board	Josh Mays Jennifer Craig Andrea Soloe	07-01-20 to 12-31-20 01-01-21 to 12-31-22 01-01-23 to 06-30-23



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AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE SCOTT COUNTY SCHOOL DISTRICT 2, SCOTT COUNTY, INDIANA

This report is supplemental to our audit report of the Scott County School District 2 (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 Results and Comments contained herein describe the identified reportable instances 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 Results and Comments, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE
Deputy State Examiner

March 16, 2023

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS

FINANCIAL TRANSACTIONS AND REPORTING

A similar comment also appeared in prior Report B57924, entitled *CONDITION OF RECORDS*.

Condition and Context

The School Corporation had not established an adequate system of internal controls related to financial transactions and reporting. Internal controls were either not in place or not effective for the following audit areas: cash and investments, receipts, disbursements, other sources and uses of funds, and financial close and reporting.

Cash and Investments

The School Corporation had not established internal controls over cash and investments. For the first 14 months of the audit period, there was no evidence provided for audit that an oversight, review, or approval process was performed by a second knowledgeable person to ensure the completeness and accuracy of the monthly cash reconciliations. As a result, the following errors were noted:

1. Monthly reconciliations of the depository account balance with the record balance were not performed in a timely manner. Reconciliations for 13 of the 24 months were completed more than 60 days after month end. In addition, reconciliations for 4 of the 24 months were not presented for audit. In December 2020, an outside accounting firm was engaged to assist in performing the bank reconciliations, which had not been completed from December 2018 through November 2020.
2. Posting errors and other variances identified on the monthly reconciliations were not investigated and resolved in a timely manner. The June 30, 2021 bank reconciliation included \$220,990 of reconciling items titled "Manual Adjustments," which consisted of 82 unreconciled variance items that had accumulated from the previous 7 months.

Receipts

The School Corporation had not established internal controls over receipts including segregation of duties. The same individual that performed the monthly bank reconciliations also issued the receipts for electronic payments and for mail in collections received without a proper oversight, review, or approval process to ensure all receipts had been posted and classified correctly. As a result, the following errors were noted:

1. During fiscal year 2021-2022, the School Corporation received \$4.4 million dollars for the sale of real estate to the Scott County School District 2 Middle School Building Corporation as part of its lease agreement. The proceeds from the sale were incorrectly classified as bond proceeds in the financial statements instead sale of capital assets.
2. Receipt transactions were not recorded to the financial records in a timely manner. Four distributions from the Auditor of State totaling \$615,420 were recorded to the financial records 15 to 71 days after the funds were received via electronic deposit. In addition, a receipt associated with debt issuance totaling \$22,388 was receipted 30 days after the funds were received.

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

3. During 2021-2022, payroll withholdings in the amount of \$63,522 were not recorded in the proper funds.
4. Journal entries were recorded to correct transactions without documentation to support the corrections being made and without a review and approval of the transactions.

Disbursements

The School Corporation had not established internal controls over disbursements including segregation of duties. The same individual that performed the monthly bank reconciliations also issued the receipts as noted above and created the purchase orders, entered the invoices into the accounting software, posted payments, and issued checks without a proper oversight, review, or approval process to ensure all disbursements had been properly approved and recorded. As a result, the following errors were noted:

1. Not all disbursements were reviewed and approved prior to payment being made. Accounts Payable Voucher Registers used to certify that claims had been audited and were approved for payment were signed after the disbursements had been made. In addition, Accounts Payable Vouchers were not completed for all invoices which documented the receipt of goods or services, approval to pay, and review of the proper fund and account for recording of the transactions.
2. The payroll withholding subsidiary ledger was not reconciled to the control fund balance and, as a result, payments for payroll withholdings were not being monitored and reviewed to ensure proper amounts were paid.
3. Disbursements were not recoded in the proper accounting period. The ACH disbursements made in July and August of 2021-2022 in the amount of \$330,675 were incorrectly posted in June of 2020-2021. In addition, disbursements in the amount of \$90,014 made in July and August of 2022-2023 were incorrectly posted in June of 2021-2022.
4. Journal entries were recorded to correct transactions without documentation to support the correction being made and without a review and approval of the transaction.

Other Sources and Uses of Funds

The School Corporation had not established internal controls over the transfer of funds. Transfers were made between funds without documentation to support the reason for the transfers. In addition, the transfers were not always approved by the board. As a result, the following errors were noted:

1. Transfers were made between 32 funds totaling \$3,414,004 to correct posting errors and deficit funds balances from prior years without supporting documentation.
2. During 2021-2022, a \$2,000,000 transfer from the ESSER III fund to the Operations fund was made with no supporting documentation or approval by the School Board.
3. Four of seven additional transfers selected for testing lacked documentation of approval by the School Board.

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

Financial Close and Reporting – Monthly

The School Corporation had not established internal controls over monthly financial close and reporting. Monthly reports were not provided to the School Board and other School Corporation officials as needed for review and approval to ensure the financial activities for the month were accurate and complete.

1. Monthly financial reports were not provided to the members of the School Board for 11 months of 2020-2021 and for 4 months of 2021-2022.
2. For 8 months of 2021-2022, the financial information provided to the School Board consisted only of a summary of the financial activity for some of the School Corporation's funds. The financial reports did not include any budget or year to date information nor any of the financial activity for three of the School Corporation's four major federal programs.
3. There was no evidence that any type of financial or budget reports were provided to the grant program administrators which would enable them to monitor budgetary compliance and also assist in identifying errors.

Financial Close and Reporting – Annual

There were deficiencies in the internal control system of the School Corporation related to financial transactions and reporting. The School Corporation had not established effective internal controls over the financial information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the School Corporation's financial statement.

The Treasurer uploaded the School Corporation's financial information into Gateway; however, there was not a documented review or approval of the data prior to submission that would have allowed for the detection or correction of errors on the financial statement.

Due to the lack of internal controls, the financial statement presented for audit included the following errors:

1. Six funds were omitted from the financial statements for both 2020-2021 and 2021-2022.
2. Not all the amounts reported for the beginning cash and investments balances for the individual funds were correct. As a result, beginning cash and investments balances were overstated by \$4,088,979 and \$6,974,540, for 2020-2021 and 2021-2022, respectively.
3. Not all amounts reported as receipts for the individual funds were correct, receipts were understated by \$10,840,205 and \$11,573,069, for 2020-2021 and 2021-2022, respectively.
4. Not all amounts reported as disbursements for the individual funds were correct, disbursements were understated by \$14,104,638 and \$12,747,354, for 2020-2021 and 2021-2022, respectively.
5. Not all the amounts reported for the ending cash and investments balances for the individual funds were correct. As a result, ending cash and investments balances were overstated by \$7,353,411 and \$8,148,830, for 2020-2021 and 2021-2022, respectively.

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

Audit adjustments were proposed, accepted by the School Corporation, and made to the financial statement.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27© to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

Control Environment

"The control environment is the basic commonality for all and comprises the integrity and ethical values of the political subdivision established by the oversight body and management. The standards, processes, and structures which form the control environment pervasively impact the overall system of internal control. The oversight body and management convey leadership expectations, and overall tone which are reinforced by all officials and management throughout the various offices and departments. The control environment also contains the overall accountability structure for all employees through performance and reward measures. Within this structure, leadership demonstrates commitment to the political subdivision by having a process for attracting, developing, and retaining competent individuals. This component is static in that its underpinnings do not generally change with a given objective."

Risk Assessment

"Risk is the possibility that an event will occur and adversely affect the achievement of objectives. Risk assessment is the process used to identify and assess internal and external risks to the achievement of objectives, and then establish risk tolerances. Each identified risk is evaluated in terms of its impact and likelihood of occurrence. Overall, risk assessment is the basis for determining how risk will be managed. . . .

Management identifies risks to the achievement of the political subdivision's objectives across the unit as a whole and within each office or department. Analysis of risk through determination of objective measures and variance tolerance is the basis for determining how the risks should be managed. The response to risk is selected: acceptance, avoidance, reduction, or sharing. . . .

Internal control is a process, and part of that process is the responsibility for management to be continually aware of changes, both external and internal, that could affect the achievement of the political subdivision's objectives. Those changes should be analyzed for both their immediate effect and for any future impact. Management would then determine any modifications needed in the internal control process to adapt to these changes."

Control Activities

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Information and Communication

"Relevant information from both internal and external sources is necessary to support the functioning of the other components of internal control. Communication is the continual process of providing, sharing, and obtaining necessary information. Internal communication enables personnel to receive a clear message that control responsibilities are taken seriously by the organization. External communication enables relevant outside information to be internalized and internal information to be clearly communicated to external parties."

Monitoring Activities

"Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis. The criteria used are developed by the oversight body, elected officials, management, governing boards, or recognized standard-setting bodies or regulators. . . ."

A baseline of the current state of the internal control system is compared against the original design of the internal control system. The baseline consists of issues and deficiencies identified in the internal control system. The results of the monitoring process are evaluated and documented. . . ."

Management remediates identified issues. . . ."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

When it is determined that an error has been posted in the financial records, the error must be corrected in a timely manner. The correction of the error should be dated as of the date that the correction occurred and should not be back dated to the date the error occurred. The adjustment should be labeled as a correcting entry. All documentation of the error and the adjustments must be maintained to support the correction. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Indiana Code 5-11-10-1.6 states in part:

". . . (b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

PREPAID SCHOOL MEAL ACCOUNTS

The same comment also appeared in prior Report B57924.

Condition and Context

The School Corporation did not reconcile the detailed Student Account Balances to the Prepaid Meals fund control balance during the duration of the audit period. At June 30, 2021, the subsidiary student account balance was \$23,551 more than the Prepaid Meals control account balance reported in the financial statement. At June 30, 2022, the subsidiary student account balance was \$18,611 more than the Prepaid Meals control account balance reported in the financial statement. Failure to reconcile the student subsidiary account balance with the Prepaid Meals fund control balance could result in errors in financial reporting going undetected.

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

Criteria

When a student puts money into their individual meal account, it should not be considered income to the child nutrition program until that student goes through the lunch line and charges a meal to their account. Therefore, while money is in the student's individual account, the balance should not be included in Fund 800 School Lunch. A school should set up a clearing account with the fund number of 8400 Prepaid School Lunch Accounts which is included in Chapter 4 of the State Board of Accounts Uniform Compliance Guidelines for Indiana Public School Corporations. When a student brings in a deposit the receipt should be recorded to Fund 8400 using receipt account 1630 Special Functions. After the student has charged meals, you should disburse the amount charged from Fund 8400 using expenditure account 31900 Other Food Services and receipt this into Fund 800 using the Food Services receipt accounts 1611-1623 at the time established in a written school policy to ensure accurate monthly reporting. At this point the receipts are considered program income and should be included on any reports that are required to be completed. Also, on a monthly basis it is required that the balance of Fund 8400 be reconciled with the total of the individual meal accounts. (The School Bulletin and Uniform Compliance Guidelines, February 2019)

OVERDRAWN CASH BALANCES

The same comment also appeared in prior Report B57924.

Condition and Context

The financial statement contained funds with overdrawn cash balances as of June 30, 2021 and 2022. Cash balances for some funds were overdrawn due to expenditures exceeding receipts. Cash balances of some of the School Corporation's funds were overdrawn due to grants operating on a reimbursement basis. Grants operating on a reimbursement basis require the School Corporation to expended funds prior to requesting reimbursements for costs. The following funds had overdrawn cash balances on June 30, 2021 and 2022, including grant funds for which subsequent reimbursements were not sufficient to cover the deficit balance:

Fund	Amount Overdrawn as of June 30	
	2021	2022
School Lunch	\$ 235,079	\$ -
Self Insurance	147,000	-
ECA Reimbursable Activities	26,274	-
Early Childhood Intervention	1,282	-
Secured Schools Safety Grant	60,707	-
Digital Grant Pltw- Py 19	632	-
Title 1 - Fy20 (2019-20)	-	11,472
Title 1 - Fy21 (2020-21)	76,299	390,558
Sped Part B 611 - Fy21	36,794	152,237
Sped Part B 619 - Fy21	3,272	3,272
Title Iv Student Support -Fy18	1,873	1,873
Title Iv Student Support -Fy20	7,826	14,185
Title IV 21-22	-	10,150
Title-IIa Imprv Teachr 2017-19	-	8,113
Title-IIa Imprv Teachr 2019-21	101,487	103,311
Title Ila 21-22	-	17,220
Rural Low Income Grant - Fy18	7,545	421
Esser I-18003 Ed Stblzn Rlf	-	12,425

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

Criteria

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. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

ANNUAL FINANCIAL REPORT

Condition and Context

Financial, grant, and other information are required to be entered annually into the Annual Financial Report (AFR) via the Indiana Gateway for Government Units (Gateway) financial reporting system. The following errors were identified with the information the School Corporation entered into its AFRs for the audit period:

1. The School Corporation failed to properly review the financial information submitted in its AFRs. As a result, the following errors were noted in its AFRs for the audit period:
 - (a) The cash and investments beginning balances, receipts, disbursements, and ending cash and investment balances reported for 2020-2021 and 2021-2022 had material errors and omitted activity for some of the funds.

Adjustments were proposed, accepted by the School Corporation, and made to the financial statement and the corresponding Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses) and Cash and Investment Balances - Regulatory Basis presented as Required Supplementary Information.

2. The School Corporation did not enter any accounts payables or accounts receivables information in the AFRs. The financial records presented indicated that the School Corporation did have both accounts receivables and payables that should have been reported.
3. The School Corporation failed to properly review the capital asset information presented in its AFRs. As a result, the capital asset information reported in its AFRs was incorrect as noted:
 - (a) The figures reported agreed with the School Corporation's capital asset records, it was determined the capital asset records were not complete. Two school buildings and playground equipment were not included on the asset record.
4. The School Corporation failed to properly review the leases and debt information presented in its AFRs. As a result, the following errors were noted:
 - (a) Five capital leases were not reported, resulting in the annual lease payments reported in Gateway being understated by \$2,594,925.
 - (b) Principal and interest due within one year for two of the School Corporation's general obligation bonds were understated by \$69,406.

Adjustments were proposed, accepted by the School Corporation, and made to the Schedule of Leases and Debt presented as Other Information.

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

5. The School Corporation did not properly review the federal grant information prepared and submitted in its AFRs. Although the Treasurer prepared and submitted the federal award information into its AFRs, and a second person reviewed them, material errors remained undetected.

The grant information presented for audit included the following errors:

(a) Financial activity for the Child Nutrition Cluster was overstated by \$169,126 for 2020-2021 and understated by \$743,574 for 2021-2022.

(b) The Education Stabilization Fund was understated by \$578,626 for 2020-2021 and overstated by \$209,490 for 2021-2022.

(c) Ten federal grants had individually immaterial errors for 2020-2021 that resulted in misstatements of expenditures of \$385,522, in total. Six federal grants had individually immaterial errors for 2021-2022 that resulted in misstatements of expenditures of \$262,269 in total.

(d) Other error included incorrect program names and identifying numbers.

Adjustments were proposed, accepted by the School Corporation, and made to the Schedule of Expenditures of Federal Awards.

Criteria

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

CAPITAL ASSETS

A similar comment also appeared in prior Report B57924, entitled *CAPITAL ASSETS*.

Condition and Context

The detailed capital asset ledger maintained by the School Corporation was materially incomplete. No values were included in the detailed capital asset listing for two of the School Corporation's elementary school buildings. Also, playground equipment purchased with grant funds during the current audit period were not included in the capital asset ledger.

Criteria

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. 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. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

MONTHLY AND ANNUAL GATEWAY UPLOADS

Condition and Context

The School Corporation did not comply with the State Examiner Directive 2018-1 and failed to upload a portion of the required monthly and annual files on the Indiana Gateway for Government Units financial reporting system during the audit period. The following items were noted:

1. Monthly bank reconciliements for the months of October through December 2020 were not uploaded.
2. Bank statements uploaded for the months of July 2020 through March 2021 did not include the optical image of the cancelled checks. These were requested during the audit and were subsequently uploaded.
3. Monthly fund ledger reports for the months of October 2021 through June 2022 were not uploaded.
4. None of the required annual uploads for the fiscal year ending June 30, 2022, were uploaded. These were requested during the audit and were subsequently uploaded.

Criteria

Beginning with July 2018 files, which will be due September 15, 2018, **all** cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. . . . Counties and school corporations will upload January 2019 files beginning in March 2019. . . . monthly files must be uploaded no later than the 15th day of the second succeeding month, i.e., August monthly files are due on October 15.

(State Examiner Directive 2018-1)

This amended directive is effective starting with December 2020 monthly files. The upload of December 2020 monthly files will be due February 15, 2021, and by the 15th of each month thereafter unless the State Board of Accounts (SBOA) establishes a different date. This is effective for 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 March 1st (August 29th for schools and extra-curricular accounts) for the prior year unless the SBOA establishes a different date. . . .

The following files and governmental unit information are required to be uploaded monthly by all units except as noted:

- Bank Reconciliements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund . . .

The following files and governmental unit information are required to be uploaded annually . . .

- Year-end Investment Statements . . .
- Detail of Receipts for the year
- Detail of Disbursements for the year . . .

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund
- Additionally, for Schools only: School Lunch Prepaid Account Balance Report as of June 30
- Approved Salary Schedule for Noncertified Employees and Amendments . . .
- Optional: Excel Data Capture/Data Dump (in lieu of Detail of Receipts and Disbursements)

(Amended State Examiner Directive 2018-1)

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)

SCOTT COUNTY SCHOOL DISTRICT 2
EXIT CONFERENCE

The contents of this report were discussed on March 16, 2023, with Dr. Marc Slaton, Superintendent of Schools; Casey Brewster, Chief Financial Officer; Casey Cheatham, Treasurer; and Andrea Soloe, President of the School Board.