

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

WA-NEE COMMUNITY SCHOOLS

ELKHART COUNTY, INDIANA

July 1, 2020 to June 30, 2022



FILED
03/29/2023

TABLE OF CONTENTS

| <u>Description</u> | <u>Page</u> |
|--|-------------|
| Schedule of Officials | 2 |
| Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i> | 3-4 |
| Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance | 5-7 |
| Schedule of Expenditures of Federal Awards and Accompanying Notes: | |
| Schedule of Expenditures of Federal Awards | 10-11 |
| Notes to Schedule of Expenditures of Federal Awards..... | 12 |
| Schedule of Findings and Questioned Costs..... | 13 |
| Auditee-Prepared Document: | |
| Summary Schedule of Prior Audit Findings..... | 16-18 |
| Other Reports..... | 19 |

SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|----------------------------------|----------------------------------|--|
| Treasurer | Randi Libby | 07-01-20 to 06-30-23 |
| Superintendent of Schools | Scot Croner | 07-01-20 to 06-30-23 |
| President of the School Board | Don Lehman Christina Eshelman | 07-01-20 to 12-31-20 01-01-21 to 06-30-23 |



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE WA-NEE COMMUNITY SCHOOLS, ELKHART COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Wa-Nee Community Schools (School Corporation), for the period of July 1, 2020 to June 30, 2022, and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement and have issued our report thereon dated March 22, 2023, wherein we noted the School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the School Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School Corporation's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Beth Kelley, CPA, CFE
Deputy State Examiner

March 22, 2023



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF THE WA-NEE COMMUNITY SCHOOLS, ELKHART COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Wa-Nee Community Schools' (School Corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the period of July 1, 2020 to June 30, 2022. The School Corporation's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the period of July 1, 2020 to June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the School Corporation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School Corporation's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School Corporation's federal programs.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School Corporation's compliance based on our audit. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually, or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School Corporation's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statement of the School Corporation, as of and for the period of July 1, 2020 to June 30, 2022, and the related notes to the financial statement. We issued our report thereon dated March 22, 2023, which contained a dual opinion on the financial statement. An adverse opinion was issued regarding the presentation in accordance with accounting principles generally accepted in the United States of America, and an unmodified opinion was issued regarding the presentation in accordance with the regulatory basis of accounting. Our audit was performed for the purpose of forming an opinion on the financial statement as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.



Beth Kelley, CPA, CFE
Deputy State Examiner

March 22, 2023

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the School Corporation. The schedule and notes are presented as intended by the School Corporation.

WA-NEE COMMUNITY SCHOOLS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2021 and 2022

| Federal Grantor Agency Cluster Title/Program Title/Project Title | Pass-Through Entity or Direct Grant | Assistance Listings Number | Pass-Through Entity (or Other) Identifying Number | Passed Through to Subrecipient 06-30-21 | Total Federal Awards Expended 06-30-21 | Passed Through to Subrecipient 06-30-22 | Total Federal Awards Expended 06-30-22 |
|---|-------------------------------------|----------------------------|---|---|--|---|--|
| Department of Agriculture | | | | | | | |
| Child Nutrition Cluster | | | | | | | |
| School Breakfast Program | Indiana Department of Education | 10.553 | | | | | |
| School Breakfast Program | | | FY 20-21 | \$ - | \$ 166,535 | \$ - | \$ - |
| School Breakfast Program | | | FY 21-22 | - | - | - | 249,271 |
| COVID-19 - School Breakfast Program | Indiana Department of Education | 10.553 | FY 20-21 | - | 15,977 | - | - |
| Total - School Breakfast Program | | | | - | 182,512 | - | 249,271 |
| National School Lunch Program | | | | | | | |
| National School Lunch Program | Indiana Department of Education | 10.555 | | | | | |
| National School Lunch Program | | | FY 20-21 | - | 937,250 | - | - |
| National School Lunch Program | | | FY 21-22 | - | - | - | 1,363,794 |
| SNP Emergency | | | FY 21-22 | - | - | - | 39,729 |
| Commodities | | | FY 20-21 | - | 147,616 | - | - |
| Commodities | | | FY 21-22 | - | - | - | 177,471 |
| Subtotal - National School Lunch Program | | | | - | 1,084,866 | - | 1,580,994 |
| COVID-19 - National School Lunch Program | Indiana Department of Education | 10.555 | FY 20-21 | - | 163,531 | - | - |
| Total - National School Lunch Program | | | | - | 1,248,397 | - | 1,580,994 |
| Total - Child Nutrition Cluster | | | | - | 1,430,909 | - | 1,830,265 |
| Child and Adult Care Food Program | | | | | | | |
| School Snack Program | Indiana Department of Education | 10.558 | FY 21-22 | - | - | - | 3,433 |
| Pandemic EBT Administrative Costs | | | | | | | |
| P-EBT | Indiana Department of Education | 10.649 | FY 21-22 | - | - | - | 614 |
| Total - Department of Agriculture | | | | - | 1,430,909 | - | 1,834,312 |
| Department of Education | | | | | | | |
| Special Education Cluster (IDEA) | | | | | | | |
| Special Education Grants to States | | | | | | | |
| 5249 - IDEA Part B 611 18-19 | Indiana Department of Education | 84.027 | 19611-014-PN01 | - | 5,798 | - | - |
| 5249 1819 IDEA Part B 611 Grant | | | 19611-014-PN01 | - | - | - | 10,162 |
| 5240 - IDEA Part B 611 19-20 | | | 20611-014-PN01 | - | 122,499 | - | - |
| 5240 1920 IDEA Part B 611 Grant | | | 20611-014-PN01 | - | - | - | 9,837 |
| 5241 - IDEA Part B 611 17-18 | | | 21611-014-PN01 | - | 459,953 | - | - |
| 5241 2021 IDEA Part B 611 Grant | | | 21611-014-PN01 | - | - | - | 300,191 |
| Total - Special Education Grants to States | | | | - | 588,250 | - | 320,190 |
| Special Education Preschool Grants | | | | | | | |
| 5440 - IDEA Part B 619 Pre-School 19-20 | Indiana Department of Education | 84.173 | 20619-014-PN01 | - | 33,741 | - | - |
| 5441 202021 IDEA Part B 619 Pre Sc | | | 21619-014-PN01 | - | - | - | 33,985 |
| Total - Special Education Preschool Grants | | | | - | 33,741 | - | 33,985 |
| Total - Special Education Cluster (IDEA) | | | | - | 621,991 | - | 354,175 |

WA-NEE COMMUNITY SCHOOLS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2021 and 2022

| Federal Grantor Agency Cluster Title/Program Title/Project Title | Pass-Through Entity or Direct Grant | Assistance Listings Number | Pass-Through Entity (or Other) Identifying Number | Passed Through to Subrecipient 06-30-21 | Total Federal Awards Expended 06-30-21 | Passed Through to Subrecipient 06-30-22 | Total Federal Awards Expended 06-30-22 |
|---|---|----------------------------------|--|---|---|---|---|
| Title I Grants to Local Educational Agencies | Indiana Department of Education | 84.010 | | | | | |
| 4190 - Title I 19-20 | | | S010A190014 | - | 200,910 | - | - |
| 4191 - Title I 20-21 | | | S010A200014 | - | 223,736 | - | - |
| 4191 2021 Title I Grant | | | S010A210014 | - | - | - | 221,808 |
| 4192 2122 Title I Grant | | | S010A220014 | - | - | - | 206,056 |
| Total - Title I Grants to Local Educational Agencies | | | | - | 424,646 | - | 427,864 |
| English Language Acquisition State Grants | Indiana Department of Education | 84.365 | | | | | |
| 6880 - Title III Part A 19-20 | | | 01120-018 | - | 1,612 | - | - |
| 6880 1920 Title III ENL | | | 01120-018 | - | - | - | 10,109 |
| Total - English Language Acquisition State Grants | | | | - | 1,612 | - | 10,109 |
| Supporting Effective Instruction State Grants | Indiana Department of Education | 84.367 | | | | | |
| 6840 - Title II Part A 19-20 | | | S367A190013 | - | 89,916 | - | - |
| 6841 - Title II Part A 20-21 | | | S367A200013 | - | 30,297 | - | - |
| 6841 2021 Title II Part A | | | S367A200013 | - | - | - | 73,392 |
| 6842 2122 Title II Part A | | | S367A210013 | - | - | - | 63,020 |
| Total - Supporting Effective Instruction State Grants | | | | - | 120,213 | - | 136,412 |
| Student Support and Academic Enrichment Program | Indiana Department of Education | 84.424 | | | | | |
| 5899 - Title IV 18-19 | | | S424A180015 | - | 8,180 | - | - |
| 5890 - Title IV 19-20 | | | S424A190015 | - | 25,819 | - | - |
| Total - Student Support and Academic Enrichment Program | | | | - | 33,999 | - | - |
| COVID-19 - Education Stabilization Fund | Indiana Department of Education | 84.425 | | | | | |
| Federal Stimulus - CARES 1.0 | | 84.425D | S425D200013 | - | 155,832 | - | 187,217 |
| Federal Stimulus - GEER | | 84.425C | S425C200018 | - | 94,170 | - | 52,275 |
| Federal Stimulus - CARES 2.0 | | 84.425D | S425D210013 | - | 207,121 | - | 904,181 |
| 7923 Federal Stimulus CARES 3.0 | | 84.425U | S425U210013 | - | - | - | 434,014 |
| Total - COVID-19 - Education Stabilization Fund | | | | - | 457,123 | - | 1,577,687 |
| Total - Department of Education | | | | - | 1,659,584 | - | 2,506,247 |
| Department of Health and Human Services | | | | | | | |
| Medicaid Cluster | Indiana Department of Education | 93.778 | | | | | |
| Medical Assistance Program | | | | | | | |
| 6460 - Medicaid | | | FY 20-21 | - | 68,735 | - | - |
| 6460 Medicaid | | | FY 21-22 | - | - | - | 51,611 |
| Total - Medicaid Cluster | | | | - | 68,735 | - | 51,611 |
| Total - Department of Health and Human Services | | | | - | 68,735 | - | 51,611 |
| Department of Homeland Security | | | | | | | |
| COVID-19 - Disaster Grants - Public Assistance | Indiana Department of Homeland Security | 97.036 | | | | | |
| 7944 2020 FEMA COVDDR 4515 | | | FY 21-22 | - | - | - | 91,246 |
| Total - Department of Homeland Security | | | | - | - | - | 91,246 |
| Total federal awards expended | | | | \$ - | \$ 3,159,228 | \$ - | \$ 4,483,416 |

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

WA-NEE COMMUNITY SCHOOLS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the years ended June 30, 2021 and 2022. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

The Uniform Guidance requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$750,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

B. Other Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

Note 2. Indirect Cost Rate

The School Corporation has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

WA-NEE COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

| | |
|--|---|
| Type of auditor's report issued: | Adverse as to GAAP; Unmodified as to Regulatory Basis |
| Internal control over financial reporting: | |
| Material weaknesses identified? | no |
| Significant deficiencies identified? | none reported |
| Noncompliance material to financial statement noted? | no |
| Federal Awards: | |
| Internal control over major programs: | |
| Material weaknesses identified? | no |
| Significant deficiencies identified? | none reported |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | no |

Identification of Major Programs and type of auditor's report issued on compliance for each:

| <u>Assistance Listings Number</u> | <u>Name of Federal Program or Cluster</u> | <u>Opinion Issued</u> |
|-----------------------------------|--|-----------------------|
| 84.010 | Special Education Cluster (IDEA) | Unmodified |
| 84.425 | Title I Grants to Local Educational Agencies | Unmodified |
| 84.425 | COVID-19 - Education Stabilization Fund | Unmodified |

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the School Corporation. The document is presented as intended by the School Corporation.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-001

Fiscal year in which the finding initially occurred: 2019

Status of Audit Finding:

Annually the Scheduled of Federal Expenditures (SEFA) is prepared by the Business Manager and reviewed by the Deputy Treasurer for accuracy in comparison to our financial ledgers for the fiscal year. This was corrected during this past audit review and has continued into this audit cycle.

Randi Libby, Treasurer/Business Manager, prepares the SEFA report. Crystal Manning, Deputy Treasurer, reviews before submission.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-002

Fiscal year in which the finding initially occurred: 2018

Status of Audit Finding:

The governing council for ECSEC review and approve salaried and benefits on a regular basis. The school corporation has taken corrective action to address the prior audit finding.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-003

Fiscal year in which the finding initially occurred: 2018

Status of Audit Finding:

The school corporation has taken corrective action to address the prior audit finding.

OTHER REPORTS

In addition to this report, other reports may have been issued for the School Corporation. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.