



**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)

April 11, 2023

To: The Officials of the Southern Wells Community Schools  
Southern Wells Community Schools  
9120 S 300 West  
Poneto, IN 46781

This report is supplemental to the audit report of Southern Wells Community Schools (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.

We have reviewed the Supplemental Audit Report for Southern Wells Community Schools 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.

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**  
**SOUTHERN WELLS COMMUNITY SCHOOLS**  
Wells County, Indiana  
July 1, 2020 to June 30, 2022

SOUTHERN WELLS COMMUNITY SCHOOLS

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

CONTENTS

SCHEDULE OF OFFICIALS .....	1
INDEPENDENT ACCOUNTANT'S REPORT .....	2
EXIT CONFERENCE .....	3

SOUTHERN WELLS COMMUNITY SCHOOLS  
SCHEDULE OF OFFICIALS  
July 1, 2020 to June 30, 2022

---

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Lora Warner	07-01-20 to 06-30-22
Superintendent of Schools	Steve Darnell Brian Sloan	07-01-20 to 08-30-20 08-04-20 to 06-30-22
President of the School Board	Aaron Westfall Kevin Scott	07-01-20 to 12-31-21 01-01-22 to 06-30-22

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Southern Wells Community Schools

We have examined the Southern Wells Community Schools ("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.

In our opinion, the School Corporation complied, in all material respects, with the aforementioned requirements during the period July 1, 2020 to June 30, 2022.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
March 28, 2023

SOUTHERN WELLS COMMUNITY SCHOOLS  
EXIT CONFERENCE  
July 1, 2020 to June 30, 2022

---

The contents of this report were discussed on March 28, 2023, with Lora Warner, Treasurer, Dr. Trent Lehman, Superintendent of Schools, and Delora Schneider, Secretary of the School Board.