

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

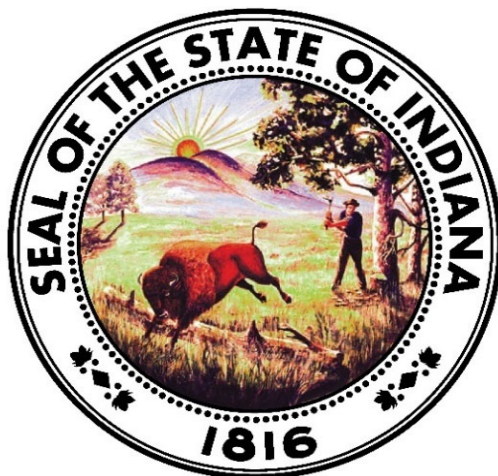
SUPPLEMENTAL COMPLIANCE REPORT

OF

MONROE COUNTY COMMUNITY SCHOOL CORPORATION

MONROE COUNTY, INDIANA

July 1, 2020 to June 30, 2022



FILED

04/12/2023

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|------------------------------------|--|--|
| Director of Business Operations | John Kenny | 07-01-20 to 06-30-23 |
| Superintendent of Schools | Dr. Judith DeMuth Dr. Jeff Hauswald | 07-01-20 to 06-30-21 07-01-21 to 06-30-23 |
| President of the School Board | Cathy Fuentes-Rohwer Brandon Shurr | 07-01-20 to 12-31-21 01-01-22 to 12-31-23 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE MONROE COUNTY COMMUNITY
SCHOOL CORPORATION, MONROE COUNTY, INDIANA

This report is supplemental to our audit report of the Monroe County 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 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 30, 2023

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS

CERTIFICATION ON INTERNAL CONTROL STANDARDS

Condition and Context

The School Corporation incorrectly certified in the Annual Financial Report that School Corporation personnel had received training regarding internal control standards as adopted by the School Corporation. The School Corporation was unable to provide documentation that the requisite personnel hired during the audit period had completed the training on internal control standards.

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](#)."

TRAINING ON INTERNAL CONTROL STANDARDS

Condition and Context

The School Corporation did not ensure that all applicable personnel had received training on the internal control standards and procedures adopted by the School Corporation. Of the personnel selected for testing, documentation that employees had received training on internal controls standards was not presented for audit for eight of the eight employees hired during the audit period that have duties including receiving, processing, depositing, disbursing, or otherwise have access to funds that belong to the federal government, state government, the Corporation, or other governmental entities.

Criteria

Indiana Code 5-11-1-27(g) states in part:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that: . . .

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on March 30, 2023, with Dr. Jeff Hauswald, Superintendent of Schools; John Kenny, Director of Business Operations; William Luther, Federal Grant Budget Management and Grant Writer Coordinator; and Brandon Shurr, President of the School Board.