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April 12, 2023

To: The Officials of the Metropolitan School District of Lawrence Township
Metropolitan School District of Lawrence Township
6501 Sunnyside Road
Indianapolis, IN 46236

This report is supplemental to the audit report of Metropolitan School District of Lawrence Township (the School Corporation), for the period July 1, 2020 to June 30, 2021. 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/.

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. The Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report for Metropolitan School District of Lawrence Township prepared by Crowe LLP, Independent Public Accountants, for the period July 1, 2020 to June 30, 2021. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

We call your attention to the finding in the report on page 3.

The report is filed with this letter in our office as a matter of public record.

Tammy R. White, CPA
Deputy State Examiner

Metropolitan School District of Lawrence Township

Supplemental Report

June 30, 2021

Metropolitan School District of Lawrence Township

June 30, 2021

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Metropolitan School District of Lawrence Township

Schedule of Officials

June 30, 2021

Office	Official	Term
Treasurer	Michael D. Shreves	07-07-17 – 6-30-21
Superintendent of Schools	Dr. Shawn A. Smith	07-01-17 to 6-30-21
President of the Board	Reginald McGregor	01-01-17 to 12-31-21

FORVIS

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School Board
Metropolitan School District of Lawrence Township

We have performed the procedures contained within the Indiana State Board of Accounts' Accounting and Uniform Compliance Guidelines (the specified requirements), issued by the Indiana State Board of Accounts, which were agreed to by management of the Metropolitan School District of Lawrence Township (School Corporation), solely to assist the School Corporation with respect to testing compliance with the specified requirements as of and for the year ended June 30, 2021. The management of the School Corporation is responsible for its compliance with the specified requirements. Had we performed additional procedures, other findings of significance may have been reported to you. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures in the specified requirements for the purpose for which this report has been requested or for any other purpose.

The findings, in connection with the procedures performed, are included in the Results and Comments section.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the School Corporation's compliance with the specified requirements. Accordingly, we do not express such an opinion. Our report is intended for use only by management of the School Corporation and the Indiana State Board of Accounts solely for reporting findings with respect to the procedures performed by us. This report is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to take this opportunity to thank the School Corporation's management and staff members who contributed positively to our efforts. We would be pleased to further discuss any of the items in this report at your convenience.

FORVIS, LLP

Indianapolis, Indiana
March 30, 2023

FORVIS is a trademark of FORVIS, LLP, registration of which is pending with the U.S. Patent and Trademark Office

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Metropolitan School District of Lawrence Township

Results and Comments
Year Ended June 30, 2021

Finding 2021-001: Average Daily Membership (ADM)

Criteria: Accounting and Uniform Compliance Guidelines Manual for Indiana Public Schools requires that "Officials shall maintain records (enrollment applications, attendance records, reporting forms, etc.) which substantiate the number of students claimed for ADM. A student claimed for ADM must be an "eligible pupil". An eligible pupil is a student that is enrolled and attending."

Condition: Through ADM testing, FORVIS identified four students with no residency documents available and three students with a significant number of unexcused absences. Due to the attendance issues reported above, school officials need to contact the Indiana Department of Education, Division of School Finance, to review the issues identified and determine if any steps need to be taken to correct any attendance reporting or funding issues.

Metropolitan School District of Lawrence Township

Exit Conference
Year Ended June 30, 2021

The contents of this report were discussed on March 29, 2022, with Michael Shreves, retired CFO & Treasurer and Matt Miles, incumbent CFO & Treasurer. The Official Response has been made part of this report and may be found on the next page.

Metropolitan School District of Lawrence Township

Official Response
Year Ended June 30, 2021

The District concurs with this finding. Moving forward, the District will make a more concerted effort to collect the appropriate records for students when they are enrolled.