



STATE OF INDIANA
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April 14, 2023

To: The Officials of the Bartholomew Consolidated School Corporation
Bartholomew Consolidated School Corporation
1200 Central Ave
Columbus, IN 47201

This report is supplemental to the audit report of Bartholomew Consolidated School Corporation (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/.

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 Bartholomew Consolidated School Corporation prepared by CliftonLarsonAllen 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.

We call your attention to the finding in the report on pages 3 and 4.

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

Tammy R. White, CPA
Deputy State Examiner

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA**

COMPLIANCE REPORT

JULY 1, 2020 TO JUNE 30, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
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**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
SCHEDULE OF OFFICIALS**

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Chad Phillips	07-01-20 to 06-30-23
Deputy Treasurer	Paula Betros	07-01-20 to 06-30-23
Superintendent of Schools	Dr. Jim Roberts	07-01-20 to 12-31-23
President of the School Board	Jeff Caldwell	07-01-20 to 12-31-20
	Dr. Jill Shedd	01-01-21 to 12-31-21
	Dr. Jill Shedd	01-01-22 to 12-31-22
	Nicole Wheeldon	01-01-23 to 06-30-23



The Officials of the
Bartholomew Consolidated School Corporation
Bartholomew 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 Bartholomew Consolidated School Corp (the School Corporation), which comprise the statement of receipts, disbursements, other financing sources, and cash and investment balances - regulatory basis as of June 30, 2022 and for the period of July 1, 2020 to June 30, 2022, and the related notes to the financial statement, and have issued our report thereon date March 29, 2023.

In connection with our audit, we noted School Corporation failed to comply with certain provisions established by the Accounting and Uniform Compliance Guidelines Manual for Indiana Audits of Hospitals and State and Local Governments by Authorized Independent Public Accounts (the SBOA Manual) issued by the Indiana State Board of Accounts and related provisions of laws, regulations, contracts and grant agreements, in so far as they relate to accounting matters as described in the Audit Results and Comments. Our audit was not directed primarily toward obtaining knowledge as to whether the School Corporation failed to comply with the terms, covenants, provisions, or conditions of the guidelines of SBOA insofar as they relate to accounting matters. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding noncompliance with the above-referenced provisions of the SBOA Manual, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance relating to the provisions of the Guidelines of the SBOA and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Indianapolis, Indiana
March 29, 2023

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
AUDIT RESULTS AND COMMENTS**

AVERAGE DAILY MEMBERSHIP (ADM) - LACK OF RECORDS

Criteria

IC 5-15-6-3 states:

"No financial records or records relating to financial records shall be destroyed until the earlier of the following actions:

1. The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied.
2. The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written consent of the administration."

Officials shall maintain records (enrollment cards, rosters, reporting forms, etc.) which substantiate the number of students claimed for ADM.

The building level official (Principal, Assistant Principal, etc.) is responsible for reporting ADM to the School Corporation Central Office, must provide a written certification of ADM to properly document responsibility. The certification must at a minimum include a statement detailing the names and location of the records used (these records must be retained for public inspection and audit) to substantiate ADM claimed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
AUDIT RESULTS AND COMMENTS**

AVERAGE DAILY MEMBERSHIP (ADM) - LACK OF RECORDS (Continued)

Condition and context

For five (5) of the eighty-two (82) students did not have complete enrollment documentation in accordance with the School Corporation's policy. Specifically, proof of residency was not included in the enrollment records.

Additionally, the certified count report for September 2021 provided by the School Corporation did not include a breakout of brick and mortar students versus virtual students. Therefore, the September 2021 breakout by student type was unable to be tested back to School Corporation records.

**BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
EXIT CONFERENCE**

The contents of this report were discussed on March 27, 2023 with Dr. Jim Roberts, Superintendent, Nicole Wheeldon, School Board, Chad Phillips, Paula Betros, and Shari Christman.



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