



STATE OF INDIANA
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April 14, 2023

To: The Officials of the Alexandria Community School Corporation
Alexandria Community School Corporation
800 N. Central
Alexandria, IN 46001

This report is supplemental to the audit report of Alexandria Community 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 Alexandria Community 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 findings in the report on pages 3 through 5.

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

Tammy R. White, CPA
Deputy State Examiner

**ALEXANDRIA COMMUNITY SCHOOL CORPORATION
MADISON COUNTY, INDIANA**

COMPLIANCE REPORT

JULY 1, 2020 TO JUNE 30, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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**ALEXANDRIA COMMUNITY SCHOOL CORPORATION
MADISON COUNTY, INDIANA
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**ALEXANDRIA COMMUNITY SCHOOL CORPORATION
MADISON COUNTY, INDIANA
SCHEDULE OF OFFICIALS**

<u>Office</u>	<u>Official</u>	<u>Term</u>
Business Manager	Cheryl Harvey	07-01-20 to 01-31-23
	Dave Rowe	02-01-23 to 06-30-23
Superintendent of Schools	Dr. Melissa Brisco	07-01-20 to 06-30-23
President of the School Board	Amy Bair	07-01-20 to 12-31-20
	Kyle Williams	01-01-21 to 06-30-21
	Diane Sayre	07-01-21 to 12-31-22
	Amy Bair	01-01-23 to 06-30-23



CliftonLarsonAllen LLP
CLAconnect.com

The Officials of the
Alexandria Community School Corporation
Madison 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 Alexandria Community School Corporation (the School Corporation), which comprise the statement of receipts, disbursements, other financing sources (uses), 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 30, 2023.

In connection with our audit, we noted the School Corporation failed to comply with certain provisions established 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, 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 30, 2023

**ALEXANDRIA COMMUNITY SCHOOL CORPORATION
MADISON COUNTY, INDIANA
AUDIT RESULTS AND COMMENTS**

Monthly and Annual Gateway Uploads

Criteria:

State Examiner Directive 2018-1 states:

The following files and governmental unit information are required to be uploaded monthly:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

Beginning with July 2018 files, which will be due September 15, 2018, all cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients. Counties and school corporations will upload January 2019 files beginning in March 2019.”

The following files and governmental unit information are required to be uploaded annually:

- Year-end Investment Statements
- Detail of Receipts Activity
- Detail of Disbursements Activity
- Approved Salary Schedule of Noncertified Employees and Amendments
- Annual Vendor History Report
- Annual Funds Ledger (Beginning Balance, Receipts, Disbursements, and Ending Balance)
- Annual Payroll History Report without SS#
- School Lunch Prepaid Account Balance Report

Condition:

The Bank reconciliation for the month of January 2021 was not uploaded timely.

The Funds Ledger for the month of March 2022 was not uploaded timely.

The Year End 2022 Approved Salary Schedule for Noncertified Employees and Amendments and School Lunch Prepaid Account Balance Report were not uploaded timely.

**ALEXANDRIA COMMUNITY SCHOOL CORPORATION
MADISON COUNTY, INDIANA
AUDIT RESULTS AND COMMENTS**

Average Daily Membership (ADM)

Criteria:

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 for Indiana Public Schools, Part 9)

Condition:

Performed ADM testing over 3 samples of students (brick and mortar student - 26 sampled; virtual due to COVID - 60 sampled; and virtual -13 sampled) and noted that 10 individual students (Virtual due to COVID - 6 students; and virtual - 4 students) files did not include a proof of age document (birth certificate) as required by school policy. There were 2 individual students in Virtual due to COVID that withdrew prior to the testing count date of February 2021, but these students were in the ME report and were on certified count report of September 2020 and February 2021.

Overdrawn Cash Balances

Criteria:

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual, Chapter 1)

Condition:

During testing of fund balances, we noted the following funds, which are not grant related, with a cash balance below zero:

<u>Fund</u>	<u>Amount Overdrawn June 30,2021</u>	<u>Amount Overdrawn June 30,2022</u>
Medical Reimbursement- Sec 125	\$ (450)	\$ (5,400)

**ALEXANDRIA COMMUNITY SCHOOL CORPORATION
MADISON COUNTY, INDIANA
AUDIT RESULTS AND COMMENTS**

Internal Controls

Criteria:

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

Condition:

Documentation was not provided to support the review and approval of the transfer from the prepaid lunch account to the school lunch account.

**ALEXANDRIA COMMUNITY SCHOOL CORPORATION
MADISON COUNTY, INDIANA
EXIT CONFERENCE**

The contents of this report were discussed on March 28, 2023 with Cheryl Harvey, Business Manager; Melissa Brisco, Superintendent of Schools; and Kyle Williams, Secretary of the Board.



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