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April 14, 2023

To: The Officials of the Plainfield Community School Corporation
Plainfield Community School Corporation
985 Longfellow Ln
Plainfield, IN 46168

This report is supplemental to the audit report of Plainfield 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 Plainfield 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 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

**PLAINFIELD COMMUNITY SCHOOL CORPORATION
HENDRICKS COUNTY, INDIANA**

COMPLIANCE REPORT

JULY 1, 2020 TO JUNE 30, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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**PLAINFIELD COMMUNITY SCHOOL CORPORATION
HENDRICKS COUNTY, INDIANA
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**PLAINFIELD COMMUNITY SCHOOL CORPORATION
HENDRICKS COUNTY, INDIANA
SCHEDULE OF OFFICIALS**

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Stacey Smith	07-01-20 to 06-30-21 07-01-22 to 06-30-25
Superintendent of Schools	Scott Olinger	07-01-20 to 06-30-21 07-01-22 to 06-30-25
President of the School Board	Scott Flood Jessica Elston	01-03-20 to 12-31-21 01-01-22 to 12-31-24



The Officials of the Plainfield Community School Corporation
Hendricks 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 Plainfield Community School Corporation (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 23, 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 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 terms, covenants, provisions, or conditions the guidelines 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 23, 2023

**PLAINFIELD COMMUNITY SCHOOL CORPORATION
HENDRICKS COUNTY, INDIANA
AUDIT RESULTS AND COMMENTS (CONTINUED)**

TIMELY SUBMISSION OF BOARD MINUTES AND AMENDMENT RECORDING

Criteria

Indiana Code 36-6-6-8 states:

“The legislative body shall keep a permanent record of its proceedings in a book furnished by the executive. The secretary of the legislative body shall, under the direction of the legislative body, record the minutes of the proceedings of each meeting in full and shall provide copies of the minutes to each member of the legislative body before the next meeting is convened. After the minutes are approved by the legislative body, the secretary of the legislative body shall place the minutes in the permanent record book. The chair of the legislative body shall retain the record in the chair’s custody.”

Criteria

All documents and entries to records must be made in a timely manner to ensure that accurate financial information is available to allow the unit to make informed management decisions and to help ensure compliance with IC 51-15-1-1.

The September 2020, October 2020, November 2020, and June 2021 monthly Board Minutes were not uploaded within a timely manner on to the school’s website.

The June 2021 and June 2022 Annual Meeting Board Minutes were not uploaded within a timely manner on to the school’s website.

Amendments were not uploaded timely.

ADM Testing

Criteria

IDOE indicates "Eligible Pupil" is a student that is enrolled and attending. Review forms of documentation that show a student's participation/engagement. This might include attendance records for student for first day of school through ADM count date or assignments submitted (if available to view through Student Management System). The student must have age requirement documents as a condition of enrollment.

CLA performed ADM testing over 3 samples of students (brick and mortar students - 26 sampled; virtual due to COVID - 61 sampled; virtual - 31 sampled) and noted that 5 individual students (brick and mortar -1 student; virtual due to COVID - 2 students; virtual - 2 students) files did not include a proof of age document (birth certificate) as required by school policy.

**PLAINFIELD COMMUNITY SCHOOL CORPORATION
HENDRICKS COUNTY, INDIANA
EXIT CONFERENCE**

The contents of this report were discussed on March 23, 2023, with Stacey Smith Corporation Treasurer, Jessica Elston Board President, Laura Delvecchio Assistant Superintendent, Mark Shayotovich Assistant Superintendent, and Scott Olinger Superintendent.



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