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April 14, 2023

To: The Officials of the Westfield-Washington Schools  
Westfield-Washington Schools  
19500 Tomlinson Rd Suite B  
Westfield, IN 46074

This report is supplemental to the audit report of Westfield-Washington Schools (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/](http://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 Westfield-Washington Schools 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 page 3. Management's response is on page 5.

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

Tammy R. White, CPA  
Deputy State Examiner

**WESTFIELD-WASHINGTON SCHOOLS  
HAMILTON COUNTY, INDIANA**

**COMPLIANCE REPORT**

**JULY 1, 2020 TO JUNE 30, 2022**



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**WESTFIELD-WASHINGTON SCHOOLS  
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**WESTFIELD-WASHINGTON SCHOOLS  
SCHEDULE OF OFFICIALS**

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Marsha Bohannon	07-01-20 to 06-30-22
Superintendent of Schools	Dr. Sherry Grate	07-01-20 to 01-01-21
	Chris Baldwin	01-01-21 to 06-30-21
	Dr. Paul Kaiser	07-01-21 to 06-30-22
President of the School Board	Amy Pictor	01-01-20 to 12-31-20
	James Cox	01-01-21 to 12-31-21
	Rebecca Ogle	01-01-22 to 12-31-22
	Bill Anderson	01-01-23 to 12-31-23



## INDEPENDENT AUDITORS' REPORT

The Officials of the Westfield-Washington Schools  
Hamilton 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 Westfield-Washington Schools, 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 Westfield-Washington Schools 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, 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 Westfield-Washington Schools 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 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

**WESTFIELD-WASHINGTON SCHOOLS  
AUDIT RESULTS AND COMMENTS**

***Overdrawn Cash Balance***

*Criteria*

As stated in the Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations states in part, “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.

In an instance in which a unit receives a reimbursement grant, the unit must be claiming reimbursement in a timely manner. In this case, it would be possible for a fund to be overdrawn for a short period of time.

*Condition*

As noted in the June 30, 2021 and June 30, 2022 Regulatory Basis Financial Statements, Westfield-Washington had the following funds with negative cash balances that are not the result of expected grant reimbursements:

Fund	Negative Cash and Investments 06-30-2021	Negative Cash and Investments 06-30-2022
Retirement/Severance	(22,614)	
Whs Construction	(1,062)	(28,757)
Vfw Early Learning Center/New Central Of	(45,961)	(13,256)
2023 Land Purchase		(50,000)
Cres Expansion		(10,350)
School Lunch	(372,656)	(130,793)
Technology Protection Plan	(4,938)	(26,847)
Whs Auditorium		(8,783)
Community Connections For People With Di		(11,778)
Social Security	(22)	
Inprs-Trf	(73)	
Group Insurance	(69)	
Annuities		(34)
Section 125 Deductions	(53)	
Credit Card	(73)	(4,793)

**WESTFIELD-WASHINGTON SCHOOLS  
EXIT CONFERENCE**

The contents of this report were discussed on March 29, 2023, with Brian Tomamichel, Business Manager; Marsha Bohannon, Treasurer; Dr. Paul Kaiser, Superintendent and Rebecca Ogle, Board President.



## Westfield Washington Schools

19500 Tomlinson Road, Suite B • Westfield, IN 46074 • 317-867-8000 • FAX: 317-867-0929 • <http://www.wws.k12.in.us>

*Dr. Paul Kaiser, Superintendent*

March 27, 2023

Compliance Report – District Response

### **Overdrawn Cash Balance**

With multiple bond funded projects occurring in the district at any time the district has chosen to set up project funds in the 700 Fund numbers. When preliminary work on those projects begin prior to the final bond issuance for the project those funds do show as negative until bond proceeds can be used for reimbursement.

A handwritten signature in blue ink, appearing to read 'Brian Tomamichel'.

Brian Tomamichel  
Assistant Superintendent for Business and Operations  
Westfield Washington Schools



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