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April 14, 2023

To: The Officials of the Decatur County Community Schools  
Decatur County Community Schools  
2020 N Montgomery Rd  
Greensburg, IN 47240

This report is supplemental to the audit report of Decatur County Community 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 Decatur County Community 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 Indiana 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

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA**

**COMPLIANCE REPORT**

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



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**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
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**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
SCHEDULE OF OFFICIALS**

<b><u>Office</u></b>	<b><u>Official</u></b>	<b><u>Term</u></b>
Treasurer	Louise S. Smith	07-01-18 to 06-30-24
Superintendent of Schools	Dr. S. Jarrod Burns	07-01-18 to 06-30-24
President of the School Board	Lizette Bell Joyce Geis	01-01-19 to 12-31-20 01-01-21 to 06-30-24



The Officials of the  
Decatur County Community Schools  
Decatur 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 Decatur County Community Schools (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 28, 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 guidelines of the SBOA) 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. However, 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 SBOA, 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 28, 2023

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
AUDIT RESULTS AND COMMENTS**

***TIMELY REMITTANCE OF MONTHLY AND ANNUAL ENGAGEMENT UPLOADS***

*Criteria*

State Examiner Directive 2018-1 states:

“Beginning with July 2018 files, which will be due September 15, 2018, all cities, towns, townships, libraries, school 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.”

The following applicable files are required to be uploaded *annually* by the School Corporation no later than August 29<sup>th</sup>:

- Approved Salary Schedule of Noncertified Employees and Amendments
- School Lunch Prepaid Account Balance Report

The following applicable files are required to be uploaded *monthly* by the School Corporation no later than the 15<sup>th</sup> of the second month following the month they are for:

- Approved Board Minutes

*Condition:*

The Year End 2021 Approved Salary Schedule for Noncertified Employees and Amendments and School Lunch Prepaid Account Balance Report were not uploaded to Gateway timely.

The Year End 2022 Approved Salary Schedule for Noncertified Employees and Amendments and School Lunch Prepaid Account Balance Report have not been uploaded to Gateway.

The Board minutes for August – November 2020, January 2021, April – June 2021, August – November 2021, and February 2022 were not uploaded to Gateway timely.

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
EXIT CONFERENCE**

The contents of this report were discussed on March 28, 2023, with Joyce Geis, President of the Board, Dr. S. Jarrod Burns, Superintendent of Schools and Louise Smith, Treasurer.



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