



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

April 14, 2023

To: The Officials of the New Albany-Floyd County Consolidated School Corporation  
New Albany-Floyd County Consolidated School Corporation  
2813 Grant Line Rd  
New Albany, IN 47150

This report is supplemental to the audit report of New Albany-Floyd County 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/](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 New Albany-Floyd County 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 Indiana 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.

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

**NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL  
CORPORATION  
FLOYD COUNTY, INDIANA  
  
COMPLIANCE REPORT  
  
JULY 1, 2020 TO JUNE 30, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

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**NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
FLOYD COUNTY, INDIANA  
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**NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
FLOYD COUNTY, INDIANA  
SCHEDULE OF OFFICIALS**

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Chris Street	07-01-20 to 06-30-23
Superintendent of Schools	Dr. Bradley J. Snyder Bill Briscoe	07-01-20 to 06-30-22 07-01-22 to 06-30-23
President of the School Board	Elaine Murphy Rebecca Gardenour	07-01-20 to 12-31-22 01-01-23 to 06-30-23



The Officials of the New Albany-Floyd County Consolidated School Corporation  
Floyd 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 New Albany-Floyd County Consolidated School Corporation (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 20, 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 20, 2023

**NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
FLOYD COUNTY, INDIANA  
AUDIT RESULT AND COMMENT**

***Annual Gateway 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, 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 2021 and 2022 annual upload files were not uploaded.

**NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
FLOYD COUNTY, INDIANA  
EXIT CONFERENCE**

The contents of this report were discussed on March 20, 2023, with Chris Street, Treasurer; Rebecca Gardenour, President of the Board; and Bill Briscoe, Superintendent of Schools.



# NEW ALBANY FLOYD COUNTY SCHOOLS

Administrative Services Center  
2813 Grant Line Road  
P.O. Box 1087  
New Albany, IN 47151-1087  
(812) 949-4200  
Fax (812) 542-4743  
www.nafcs.org

**Bill Briscoe**  
Interim Superintendent

## BOARD OF SCHOOL TRUSTEES

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## FINDINGS—STATE COMPLIANCE

### Annual Uploads

**Recommendation:** We recommend the school corporation implement internal controls to ensure the annual uploads are performed timely.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action planned in response to finding:** The Chief Financial Officer will upload monthly and annual reports to Gateway. Access to Gateway will be granted to an accounting associate in addition to the Chief Financial Officer. The accounting associate will conduct a monthly review of required uploads to ensure completion of uploads.

Name of the contact person responsible for corrective action: Chris Street, CFO

Planned completion date for corrective action plan: June 30, 2023



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