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April 14, 2023

To: The Officials of the South Montgomery Community School Corporation  
South Montgomery Community School Corporation  
6401 US 231 South  
Crawfordsville, IN 47933

This report is supplemental to the audit report of South Montgomery 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/](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.

We have reviewed the Supplemental Audit Report for South Montgomery 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 Indiana State Board of Accounts.

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

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

**SOUTH MONTGOMERY COMMUNITY SCHOOL CORPORATION  
MONTGOMERY COUNTY, INDIANA**

**COMPLIANCE REPORT**

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



CPAs | CONSULTANTS | WEALTH ADVISORS

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**SOUTH MONTGOMERY COMMUNITY SCHOOL CORPORATION  
MONTGOMERY COUNTY, INDIANA  
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**SOUTH MONTGOMERY COMMUNITY SCHOOL CORPORATION  
MONTGOMERY COUNTY, INDIANA  
SCHEDULE OF OFFICIALS**

<b><u>Office</u></b>	<b><u>Official</u></b>	<b><u>Term</u></b>
Chief Financial Officer	Kristin Charles	07-01-20 to 06-30-23
Superintendent of Schools	Dr. Chad Cripe	07-01-20 to 06-30-23
President of the School Board	Daryl Hutson	07-01-20 to 06-30-23



CliftonLarsonAllen LLP  
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The Officials of the  
South Montgomery Community School Corporation  
Montgomery County, Indiana

We have audited, in accordance with 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 South Montgomery 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 31, 2023.

In connection with our audit, nothing came to our attention that caused us to believe that South Montgomery Community 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 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. However, our audit was not directed primarily toward obtaining knowledge as to whether South Montgomery Community 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 31, 2023

**SOUTH MONTGOMERY COMMUNITY SCHOOL CORPORATION  
MONTGOMERY COUNTY, INDIANA  
AUDIT RESULTS AND COMMENTS**

None noted.

**SOUTH MONTGOMERY COMMUNITY SCHOOL CORPORATION  
MONTGOMERY COUNTY, INDIANA  
EXIT CONFERENCE**

The contents of this report were discussed on March 30, 2022 with Kristin Charles, Business Manager, Dr. Chad Cripe, Superintendent and Daryl Hutson and Board President.



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