



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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April 14, 2023

To: The Officials of the Crawfordsville Community School Corporation
Crawfordsville Community School Corporation
1000 Fairview Ave.
Crawfordsville, IN 47933

This report is supplemental to the audit report of Crawfordsville 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 Crawfordsville 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.

We call your attention to the findings in the report on pages 3 and 4.

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

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

COMPLIANCE REPORT

JULY 1, 2020 TO JUNE 30, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Cathy Moffett Andrew Nicodemus	07-01-21 to 04-01-22 04-02-22 to 06-30-23
Superintendent of Schools	Dr. Scott Bowling	07-01-21 to 06-30-24
President of the School Board	Steven McLaughlin	07-01-21 to 12-31-23



The Officials of the Crawfordsville Community School Corporation
Montgomery 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 Crawfordsville Community 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 27, 2023.

In connection with our audit, we noted Crawfordsville 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. Our audit was not directed primarily toward obtaining knowledge as to whether Crawfordsville 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 27, 2023

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

CAPITAL ASSETS

Criteria

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual, Chapter 1)

Condition and Context: Capital Asset policy did not contain a threshold set for the purchase of capital assets.

SCHOOL LUNCH CLEARING FUND AND STUDENT ACCOUNT RECONCILIATIONS

Criteria

When a student puts money into their individual meal account, it should not be considered income to the child nutrition program until that student goes through the lunch line and charges a meal to their account. Therefore, while money is in the student's individual account, the balance should not be included in Fund 800 School Lunch. A school should set up a clearing account with the fund number of 8400 Prepaid School Lunch Accounts which is included in Chapter 4 of the State Board of Accounts Uniform Compliance Guidelines for Indiana Public School Corporations. When a student brings in a deposit the receipt should be recorded to Fund 8400 using receipt account 1630 Special Functions. After the student has charged meals, you should disburse the amount charged from Fund 8400 using expenditure account 31900 Other Food Services and receipt this into Fund 800 using the Food Services receipt accounts 1611-1623 at the time established in a written school policy to ensure accurate monthly reporting. At this point, the receipts are considered program income and should be included on any reports that are required to be completed. Also, on a monthly basis it is required that the balance of Fund 8400 be reconciled with the total of the individual meal accounts. (The School Bulletin and Uniform Compliance Guidelines, February 2019)

Condition and Context: The School Lunch Clearing Fund did not agree with student account subsidiary ledger.

ADM Testing

Criteria

Officials shall maintain records (enrollment cards, rosters, reporting forms, etc.) which substantiate the number of students claimed for ADM.

The building level official (Principal, Assistant Principal, etc.) is responsible for reporting ADM to the School Corporation Central Office, must provide a written certification of ADM to properly document responsibility. The certification must at a minimum include a statement detailing the names and location of the records used (these records must be retained for public inspection and audit) to substantiate ADM claimed.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
AUDIT RESULTS AND COMMENTS (CONTINUED)**

Context and Criteria: CLA performed ADM testing over 3 samples of students. The virtual due to COVID sample noted the following exceptions; 30 of the 60 pupils sample did not include the required proof of residency. 9 of the 60 did not include a required proof of age (birth certificate). The virtual sample noted the following exceptions; 7 of the 15 pupils sample did not include the required proof of residency. 4 of the 15 did not include a required proof of age (birth certificate). The brick and mortar sample noted the following exceptions; 6 of the 26 pupils sample did not include the required proof of residency. 7 of the 26 did not include a required proof of age (birth certificate)

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

The contents of this report were discussed on March 17, 2023 with Andrew Nicodemus, Dr. Scott Bowling and Stephen McLaughlin.



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