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STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

Paul D. Joyce, CPA
State Examiner

COMPLIANCE EXAMINATION REPORT

OF

HAMILTON HEIGHTS SCHOOL CORPORATION

HAMILTON COUNTY, INDIANA

July 1, 2022 to June 30, 2024

FILED
03/05/2025

Paul D. Joyce, CPA
State Examiner

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March 5, 2025

To: The Officials of the Hamilton Heights School Corporation
Hamilton Heights School Corporation
Hamilton County, Indiana

This report is supplemental to the audit report of Hamilton Heights School Corporation (School Corporation), for the period July 1, 2022 to June 30, 2024. It has been provided as a separate report so that the reader may easily identify any 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 findings contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the supplemental report of Hamilton Heights School Corporation prepared by Crowe LLP, Independent Public Accountants, for the period July 1, 2022 to June 30, 2024. In our opinion, the supplemental 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.

Tammy R. White

Tammy R. White, CPA
Deputy State Examiner

HAMILTON HEIGHTS SCHOOL CORPORATION

Hamilton County, Indiana
July 1, 2022 through June 30, 2024

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HAMILTON HEIGHTS SCHOOL CORPORATION
SCHEDULE OF OFFICIALS
July 1, 2022 through June 30, 2024

Office	Official	Term
Superintendent of Schools	Dr. Derek Arrowood	07-01-22 to 06-30-24
President of the School Board	Julie Davis	07-01-22 to 12-31-22
	Arnett Cooper	01-01-23 to 12-31-23
	Gretchen Pennington	01-01-24 to 06-30-24
Business Manager	Kristin McCarty	07-01-22 to 06-30-24
Treasurer	Caryn Provence	07-01-22 to 06-30-24

Crowe LLP
Independent Member Crowe Global

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of Hamilton Heights School Corporation

We have examined Hamilton Heights School Corporation's ("School Corporation") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations* during the period of July 1, 2022 through June 30, 2024. Management of the School Corporation is responsible for the School Corporation's compliance with the specified requirements. Our responsibility is to express an opinion on the School Corporation's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the School Corporation complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the School Corporation complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the School Corporation's compliance with specified requirements.

In our opinion, the School Corporation complied, in all material respects, with the aforementioned requirements during the period of July 1, 2022 through June 30, 2024.

Crowe LLP

Crowe LLP

Indianapolis, Indiana
January 24, 2025

The contents of this report were discussed on January 24, 2025, with Caryn Provence, Treasurer, Kristin McCarty, Business Manager, Dr. Derek Arrowood, Superintendent of Schools, and Kevin Cavanaugh, President of the School Board.