

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

**Paul D. Joyce, CPA  
State Examiner**

COMPLIANCE EXAMINATION REPORT  
OF  
TWIN LAKES SCHOOL CORPORATION  
WHITE COUNTY, INDIANA  
July 1, 2022 to June 30, 2024



**FILED**

04/02/2025

April 2, 2025

To: The Officials of the Twin Lakes School Corporation  
Twin Lakes School Corporation  
White County, Indiana

This report is supplemental to the audit report of the Twin Lakes 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/](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 findings contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the supplemental report for the Twin Lakes 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.

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

**COMPLIANCE EXAMINATION OF**  
**TWIN LAKES SCHOOL CORPORATION**  
White County, Indiana  
July 1, 2022 to June 30, 2024

TWIN LAKES SCHOOL CORPORATION

White County, Indiana  
July 1, 2022 to June 30, 2024

CONTENTS

SCHEDULE OF OFFICIALS ..... 1

INDEPENDENT ACCOUNTANT'S REPORT ..... 2

SCHEDULE OF EXAMINATION FINDINGS AND RESULTS:

    2024-001: MISSING GATEWAY UPLOADS ..... 3

EXIT CONFERENCE ..... 4

TWIN LAKES SCHOOL CORPORATION  
SCHEDULE OF OFFICIALS  
July 1, 2022 to June 30, 2024

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kimberly S Campbell	07-01-22 to 06-30-24
Superintendent of Schools	Deborah Metzger	07-01-22 to 06-30-24
President of the School Board	Shane Hanna Jeff Milligan	01-01-22 to 12-31-22 01-01-23 to 12-31-24



## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Twin Lakes School Corporation

We have examined the Twin Lakes 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 July 1, 2022 to 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 qualified 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.

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations* applicable to the School Corporation during the period July 1, 2022 to June 30, 2024, as described in item 2024-001 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the School Corporation complied, in all material respects, with the aforementioned requirements during the period July 1, 2022 to June 30, 2024.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
March 26, 2025

TWIN LAKES SCHOOL CORPORATION  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
July 1, 2022 to June 30, 2024

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**FINDING 2024-001: MISSING GATEWAY UPLOADS**

**Criteria:** The Indiana State Board of Accounts (SBOA) Directive 2018-1 states in part, " Beginning with July 2018 files, which will be due September 15, 2018, all cities, towns, townships, libraries, school corporations 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 Directive was amended with additional required uploads effective December 2023.

The following files and governmental unit information are required to be uploaded monthly by all units:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

The following files and governmental unit information are required to be uploaded annually by all units:

- Year-end investment statements and register of investments
- Excel Data Capture/ Data Dump
- Detail of Receipts by fund and account
- Detail of Disbursements by fund and account
- Current year Salary Ordinance (or Schedule) and Amendments (except Schools)
- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund
- Accounts Payable/ Accounts Receivable Schedule support
- Direct Federal Grant Agreements/Award Letters and Amendments initiated during the year
- Agreements for Subawards made to Subrecipients for all Federal Grants initiated during the year
- Personnel Policy (to be uploaded in 2023 and in future years if updated)

**Condition:** During testing, we noted the School Corporation did not upload any Bank reconciliations, Approved board minutes, or funds ledgers for the period of March 2024 through June 2024.

This is a repeat finding from report B61215.

TWIN LAKES SCHOOL CORPORATION  
EXIT CONFERENCE  
July 1, 2022 to June 30, 2024

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The contents of this report were discussed on March 26, 2025, with Melissa Johnson, Business Manager, Kimberly Campbell, Treasurer, Deborah Metzger, Superintendent of Schools, and Katie Ellspermann, School Board Member.