

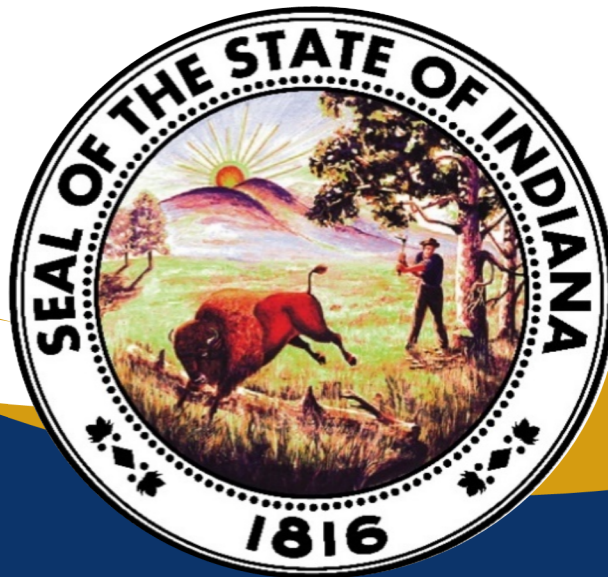
**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

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

COMPLIANCE ENGAGEMENT REPORT
OF

METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY
EXTRACURRICULAR ACCOUNTS
WABASH COUNTY, INDIANA

July 1, 2021 to June 30, 2023



FILED
12/20/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Compliance Report	3
Comments	4

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
School Corporation Treasurer	Christopher Kuhn	07-01-21 to 06-30-25
Superintendent of Schools	Mike Keaffaber	07-01-21 to 06-30-25
President of the School Board	Todd Dazey Kevin Bowman Scott Haupert	07-01-21 to 12-31-22 01-01-23 to 12-31-23 01-01-24 to 06-30-25



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TO: THE OFFICIALS OF THE METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY,
EXTRACURRICULAR ACCOUNTS, WABASH COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Metropolitan School District of Wabash County, Extracurricular Accounts (School ECAs), for the period of July 1, 2021 to June 30, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the School ECAs as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds and what reports are required to be prepared and filed.

We fulfilled our responsibility as detailed in the first paragraph, by applying procedures over cash, receipts, and disbursements. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials is informational only.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the School ECAs' reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Christopher Kuhn, School Corporation Treasurer; Mike Keaffaber, Superintendent of Schools; and Scott Hauptert, President of the School Board, on December 4, 2024.

Beth Kelley, CPA, CFE
Deputy State Examiner

November 20, 2024

METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY
EXTRACURRICULAR ACCOUNTS
COMMENTS

No reportable instances of noncompliance.