

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

COMPLIANCE ENGAGEMENT REPORT

OF

NORTHWEST INDIANA EDUCATIONAL SERVICES CENTER

PORTER COUNTY, INDIANA

July 1, 2019 to June 30, 2023



**FILED**

04/15/2024



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SCHEDULE OF OFFICIALS

| <u>Office</u>                      | <u>Official</u>                | <u>Term</u>          |
|------------------------------------|--------------------------------|----------------------|
| Treasurer                          | Amanda Grace Nyhuis            | 07-01-19 to 06-30-24 |
| Executive Director                 | Dr. Randall Zimmerly           | 07-01-19 to 12-31-19 |
|                                    | Dr. Thomas Cripliver (interim) | 01-01-20 to 06-30-20 |
|                                    | Dr. Don Harman                 | 07-01-20 to 06-30-24 |
| Chair of the Board<br>of Directors | Dr. Thomas Cripliver           | 07-01-19 to 06-30-24 |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF THE NORTHWEST INDIANA EDUCATIONAL SERVICES CENTER, PORTER COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Northwest Indiana Educational Services Center (Service Center), for the period of July 1, 2019 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 Service Center 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; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. 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 and Statements of Receipts, Disbursements, Other Financing Sources (Uses) and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

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 Service Center's Annual Financial 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 Amanda Grace Nyhuis, Treasurer, on April 4, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

March 19, 2024

NORTHWEST INDIANA EDUCATIONAL SERVICES CENTER  
COMMENTS

No reportable instances of noncompliance.

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES)  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS

NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
OTHER FINANCING SOURCES (USES), AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended June 30, 2020 and 2021

| Fund                     | Cash and<br>Investments<br>07-01-19 | Receipts          | Disbursements     | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-20 | Receipts          | Disbursements     | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-21 |
|--------------------------|-------------------------------------|-------------------|-------------------|--------------------------------------|-------------------------------------|-------------------|-------------------|--------------------------------------|-------------------------------------|
| Nwiesc General Fund      | \$ 314,917                          | \$ 52,448         | \$ 61,807         | \$ (5,358)                           | \$ 300,200                          | \$ 115,958        | \$ 114,974        | \$ -                                 | \$ 301,184                          |
| Workshops                | 21,112                              | 13,554            | 35,858            | -                                    | (1,192)                             | 450               | 400               | -                                    | (1,142)                             |
| Group Purchase           | 173,940                             | 123,556           | 9,803             | -                                    | 287,693                             | 47,950            | 4,531             | -                                    | 331,112                             |
| Global Compliance        | 2,865                               | 780               | -                 | -                                    | 3,645                               | 910               | -                 | -                                    | 4,555                               |
| Natural Gas Consortium   | 21,465                              | 1,664             | -                 | -                                    | 23,129                              | -                 | -                 | -                                    | 23,129                              |
| Pre-Ap Series            | 4,762                               | -                 | -                 | -                                    | 4,762                               | -                 | -                 | -                                    | 4,762                               |
| School Technology Fund   | 12,106                              | -                 | -                 | (4,928)                              | 7,178                               | -                 | -                 | -                                    | 7,178                               |
| State Connectivity Grant | -                                   | -                 | -                 | 12,514                               | 12,514                              | -                 | -                 | -                                    | 12,514                              |
| Tech Literacy Grant      | 2,229                               | -                 | -                 | (2,229)                              | -                                   | -                 | -                 | -                                    | -                                   |
| Totals                   | <u>\$ 553,396</u>                   | <u>\$ 192,002</u> | <u>\$ 107,468</u> | <u>\$ (1)</u>                        | <u>\$ 637,929</u>                   | <u>\$ 165,268</u> | <u>\$ 119,905</u> | <u>\$ -</u>                          | <u>\$ 683,292</u>                   |

NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
OTHER FINANCING SOURCES (USES), AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended June 30, 2022 and 2023

| Fund                     | Cash and<br>Investments<br>07-01-21 | Receipts          | Disbursements     | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-22 | Receipts          | Disbursements     | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-23 |
|--------------------------|-------------------------------------|-------------------|-------------------|--------------------------------------|-------------------------------------|-------------------|-------------------|--------------------------------------|-------------------------------------|
| Nwiesc General Fund      | \$ 301,184                          | \$ 63,789         | \$ 127,001        | \$ -                                 | \$ 237,972                          | \$ 190,241        | \$ 166,751        | \$ -                                 | \$ 261,462                          |
| Workshops                | (1,142)                             | 10,171            | 6,051             | -                                    | 2,978                               | 17,240            | 7,825             | -                                    | 12,393                              |
| Group Purchase           | 331,112                             | 90,305            | 18,541            | -                                    | 402,876                             | 75,460            | 25,915            | -                                    | 452,421                             |
| Global Compliance        | 4,555                               | 880               | -                 | -                                    | 5,435                               | 680               | -                 | -                                    | 6,115                               |
| Natural Gas Consortium   | 23,129                              | -                 | -                 | -                                    | 23,129                              | -                 | -                 | -                                    | 23,129                              |
| Pre-Ap Series            | 4,762                               | -                 | -                 | -                                    | 4,762                               | -                 | -                 | -                                    | 4,762                               |
| School Technology Fund   | 7,178                               | -                 | -                 | -                                    | 7,178                               | -                 | -                 | -                                    | 7,178                               |
| State Connectivity Grant | 12,514                              | -                 | -                 | -                                    | 12,514                              | -                 | -                 | -                                    | 12,514                              |
| Totals                   | <u>\$ 683,292</u>                   | <u>\$ 165,145</u> | <u>\$ 151,593</u> | <u>\$ -</u>                          | <u>\$ 696,844</u>                   | <u>\$ 283,621</u> | <u>\$ 200,491</u> | <u>\$ -</u>                          | <u>\$ 779,974</u>                   |