

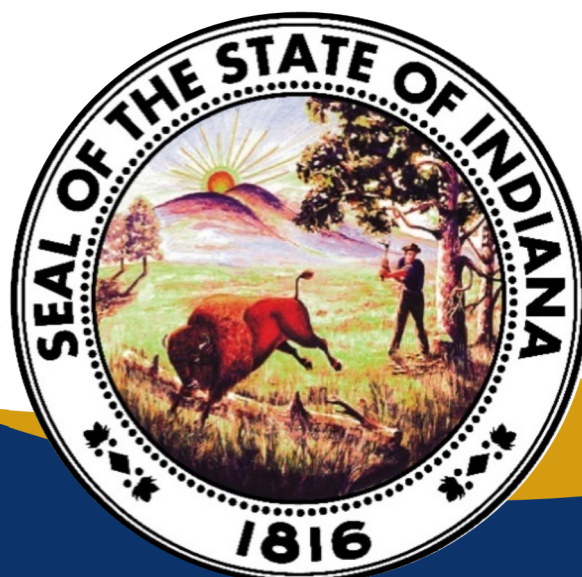
**STATE BOARD OF ACCOUNTS  
302 West Washington Street  
Room E418  
INDIANAPOLIS, INDIANA 46204-2769**

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

COMPLIANCE ENGAGEMENT REPORT  
OF

TRI-TOWNSHIP CONSOLIDATED SCHOOL CORPORATION  
EXTRACURRICULAR ACCOUNTS  
LA PORTE COUNTY, INDIANA

July 1, 2021 to June 30, 2023



**FILED**

04/15/2025



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Compliance Report .....	3
Comment: Tri-Township Consolidated School Corporation.....	4
Official Response .....	5

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
School Corporation Treasurer	Dara Guse	07-01-21 to 06-30-25
Superintendent of Schools	Kelly Shepard Dr. Gib Crimmins Dr. Pamela Moore	07-01-21 to 06-30-23 07-01-23 to 06-30-24 07-01-24 to 06-30-25
President of the School Board	Tim Guse	07-01-21 to 06-30-25



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769  
Telephone: (317) 232-2513  
Fax: (317) 232-4711  
[www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE TRI-TOWNSHIP CONSOLIDATED SCHOOL CORPORATION,  
EXTRACURRICULAR ACCOUNTS, LA PORTE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Tri-Township Consolidated School Corporation, 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 Dara Guse, School Corporation Treasurer; Dr. Pamela Moore, Superintendent of Schools; and Tim Guse, President of the School Board, on March 20, 2025.

Beth Kelley, CPA, CFE  
Deputy State Examiner

March 12, 2025

TRI-TOWNSHIP CONSOLIDATED SCHOOL CORPORATION  
EXTRACURRICULAR ACCOUNT  
COMMENT

**ECA RISK REPORT - SCHEDULE OF BALANCES, RECEIPTS, AND EXPENDITURES**

*Condition and Context*

The Tri-Township Consolidated School Corporation Extracurricular Account (ECA) had not properly designed or implemented a system of internal controls, which would include appropriate segregation of duties that would be effective in preventing, or detecting and correcting, noncompliance related to the ECA Risk Report - Schedule of Balances, Receipts, and Expenditures (ECA Risk Report) filed via the Indiana Gateway for Governmental Units financial reporting system.

The ECA Risk Report for fiscal year ended June 30, 2021 cash and investment balance did not agree with the beginning cash and investment balance reported on the ECA Risk Report for fiscal year beginning July 1, 2021. The amount reported on July 1, 2021, was \$73,977 more than was reported on June 30, 2021, due to the addition of funds with beginning balances as of July 1, 2022, that were not reported in the previous ECA Risk Report.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."



TRI-TOWNSHIP  
CONSOLIDATED SCHOOL CORPORATION  
DR. PAMELA MOORE, SUPERINTENDENT

OFFICIAL RESPONSE

Date: 03/26/2025

Indiana State Board of Accounts  
302 West Washington St. Room E418  
Indianapolis, IN 46204-2765

Re: Explanation of ECA Fund Overstatement – LaCrosse & Wanatah

During the process of combining the LaCrosse and Wanatah Extra-Curricular Activity funds, a receipt dating error was identified. Specifically, a receipt was incorrectly recorded with a date of June 30, 2021, when it should have been dated July 1, 2021.

As a result of this error, the beginning balance on July 1, 2021, was overstated by \$73,977. This discrepancy was unintentional and was due to the incorrect marking of the receipt within the fiscal year rollover.

We acknowledge this error and will take corrective measures to ensure accuracy in future transactions. Please let us know if further clarification or documentation is needed.

Sincerely,

Amy Wozniak  
ECA Treasurer/Deputy Treasurer  
Tri-Township Consolidated School Corporation

Dara Guse

Corporation Treasurer  
Tri-Township Consolidated School Corporation

+1219-754-2709

[pmoore@tritownship.k12.in.us](mailto:pmoore@tritownship.k12.in.us)

309 School Drive, Wanatah, IN 46390

[www.tritownship.k12.in.us.com](http://www.tritownship.k12.in.us.com)