



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

June 4, 2024

Board of Directors
Metropolitan School District of Wayne Township
Marion County, Indiana

We have received the supplemental report of Metropolitan School District of Wayne Township, which was opined on by Baker Tilly US, LLP, Independent Public Accountants, for the period July 1, 2022 to June 30, 2023. This report is supplemental to the audit report of Metropolitan School District of Wayne Township (School Corporation), for the period July 1, 2022 to June 30, 2023. It has been provided as a separate report so that the reader may easily identify any Examination 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/.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

Metropolitan School District of Wayne Township

Examination Report

July 1, 2022 to June 30, 2023

Metropolitan School District of Wayne Township

Table of Contents
June 30, 2023

	<u>Page</u>
Schedule of Officials	1
Independent Accountants' Report on Compliance With Indiana State Board of Accounts' <i>Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations Requirements</i>	2
Exit Conference	4

Metropolitan School District of Wayne Township

Schedule of Officials
June 30, 2023

Office	Official	Term
President of the Board	Raimeka Graham	01/01/2022 to 12/31/2023
Superintendent	Dr. Jeff Butts	07/01/2022 to 06/30/2023
Chief Financial Officer	Barry Gardner	07/01/2022 to 06/30/2023

**Independent Accountant's Report on Compliance With
Indiana State Board of Accounts' *Accounting and
Uniform Compliance Guidelines Manual for School Corporations***

To the Indiana State Board of Accounts and
The Audit Committee and Board of Education
of the Metropolitan School District of Wayne Township

**Report on Compliance with Accounting and Uniform Compliance Guidelines Manual for Indiana
Public School Corporations**

We have examined the Metropolitan School District of Wayne Township's (the School Corporation) compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations* during the period from July 1, 2022 to June 30, 2023.

Management's Responsibility

Management is responsible for compliance with the requirements of laws and regulations applicable to the School Corporation.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance based on our examination of the types of compliance requirements referred to above.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the requirements included in the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations*; and, accordingly, included examining, on a test basis, evidence about the School's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement. We believe that our examination provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our examination does not provide a legal determination of the School's compliance.

Opinion

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above for the period from July 1, 2022 to June 30, 2023.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of our testing based on the compliance requirements of the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations*. Accordingly, this report is not suitable for any other purpose.

Baker Tilly US, LLP

Indianapolis, Indiana
April 26, 2024

Metropolitan School District of Wayne Township

Exit Conference

Year Ended June 30, 2023

The contents of this report were discussed on April 10, 2024, with Steve Samuel, Chief Financial Officer, and Amy Eaton, Director of Finance. The officials acknowledged the finding.