

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF  
PORTER COUNTY EDUCATION SERVICES  
PORTER COUNTY, INDIANA  
July 1, 2013 to June 30, 2015



**FILED**  
06/03/2016



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#### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Ruth Kenny Quinnlyn Van Rys	07-01-13 to 08-25-15 08-26-15 to 06-30-16
Executive Director	Diane Massa	07-01-13 to 06-30-16
President of the Board of Directors	Dr. Rod Gardin	07-01-13 to 06-30-16



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE PORTER COUNTY EDUCATION SERVICES, PORTER COUNTY, INDIANA

This report is supplemental to our examination report of the Porter County Education Services (School Corporation), for the period from July 1, 2013 to June 30, 2015. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the School Corporation. It should be read in conjunction with our Financial Statement Examination Report of the School Corporation, which provides our opinion on the School Corporation's financial statement. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Results and Comments, incorporated within this report, was not verified for accuracy.

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

March 30, 2016

PORTER COUNTY EDUCATION SERVICES  
EXAMINATION RESULTS AND COMMENTS

**ERRORS ON CLAIMS**

Of the claims tested, 65 percent did not have proper certification by the fiscal officer either on the claim or a claim docket.

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: . . .

(4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct. . ."

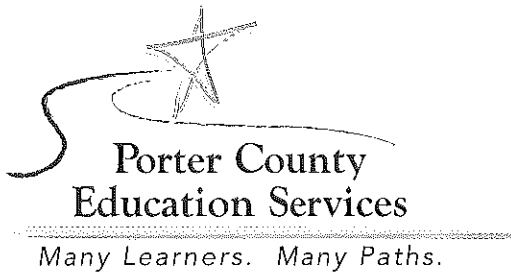
**CREDIT CARDS**

The School Corporation used credit cards to purchase items without an approved credit card policy.

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

1. The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes . . .

(Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)



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April 6, 2016

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

RE: OFFICIAL RESPONSE – Audit Results and Comments Audit Examination July 1, 2013 to June 30, 2015

To Whom It May Concern:

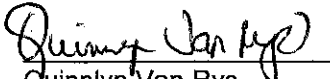
Errors on Claims

Beginning in September, 2015, all claim voucher registers are reviewed and approved by the Treasurer as evidenced by signature and date. After approval, checks are processed and the Treasurer reviews the check register to confirm compliance with the voucher register. This is also evidenced by signature and date. In addition, we have put procedures in place that all required claims will be reviewed and certified by the Treasurer as evidenced by signature prior to payment of said claim.

Credit Cards

The Porter County Education Services Board adopted an approved credit card policy on Tuesday, April 6, 2016. All of the criteria provided by the State Board of Accounts are observed and have been addressed in the formal policy.

Respectfully submitted,

  
Quinnlyn Van Rys  
Chief Financial Officer

PORTER COUNTY EDUCATION SERVICES  
EXIT CONFERENCE

The contents of this report were discussed on March 30, 2016, with Quinnlyn Van Rys, Treasurer; Diane Massa, Executive Director; and Dr. Rod Gardin, President of the Board of Directors.