

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

COMPLIANCE REPORT  
OF

BROWN COUNTY SCHOOLS -  
BROWN COUNTY HIGH SCHOOL  
EXTRACURRICULAR ACCOUNT  
BROWN COUNTY, INDIANA

July 1, 2016 to June 30, 2017



**FILED**  
05/21/2019



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Carol S. Owens Julia Smith	07-01-16 to 07-31-17 08-01-17 to 06-30-19
Superintendent of Schools	Dr. Laura Hammack	07-01-16 to 06-30-19
President of the School Board	Judy Hardwick Stephanie Kritzer Steve Miller, Jr.	01-01-16 to 12-31-16 01-01-17 to 12-31-17 01-01-18 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BROWN COUNTY SCHOOLS - BROWN COUNTY HIGH SCHOOL  
EXTRACURRICULAR ACCOUNT, BROWN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Brown County Schools - Brown County High School Extracurricular Account (School Corporation), Brown County, for the period of July 1, 2016 to June 30, 2017, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The procedures we performed did not indicate any instances of noncompliance that warranted comment at this time. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

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

March 25, 2019

BROWN COUNTY SCHOOLS - BROWN COUNTY HIGH SCHOOL  
EXTRACURRICULAR ACCOUNT  
EXIT CONFERENCE

The contents of this report were discussed on March 25, 2019, with Julia Smith, Treasurer; Dr. Laura Hammack, Superintendent of Schools; and Steve Miller, Jr., President of the School Board.