

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER

PORTER COUNTY, INDIANA

July 1, 2017 to June 30, 2019



FILED
03/26/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kathleen Smith	07-01-17 to 08-31-18
	(Vacant)	09-01-18 to 03-03-19
	Amanda Grace Nyhuis	03-04-19 to 06-30-20
Executive Director	Julie Remschneider	07-01-17 to 08-31-18
	(Vacant)	09-01-18 to 03-03-19
	Dr. Randall Zimmerly	03-04-19 to 12-31-19
	(Vacant)	01-01-20 to 06-30-20
Chairman of the Board of Directors	Eric Kurtz	07-01-17 to 06-06-18
	Dr. Peggy Buffington (co-chair)	06-07-18 to 12-31-18
	Dr. Stacey Schmidt (co-chair)	06-07-18 to 12-31-18
	Dr. Thomas Cripliver	01-01-19 to 06-30-20



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

TO: THE OFFICIALS OF THE NORTHWEST INDIANA EDUCATIONAL
SERVICE CENTER, PORTER COUNTY, INDIANA

This report is supplemental to our audit report of the Northwest Indiana Educational Service Center (Service Center), for the period from July 1, 2017 to June 30, 2019. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the Service Center. It should be read in conjunction with our Financial Statement Audit Report of the Service Center, which provides our opinions on the Service Center's financial statement. This report may be found at 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 Audit Result and Comment contained herein describes the identified reportable instance 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 Audit Result and Comment, incorporated within this report, was not verified for accuracy.

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

February 6, 2020

NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER
AUDIT RESULT AND COMMENT

LATE SUBMISSION OF CERTIFIED REPORT

Condition and Context

The Service Center's Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R) for 2018 was not filed electronically until March 20, 2019, which was 48 days past the due date.

Criteria

Indiana Code 5-11-13-1(a) states in part:

"Every . . . school . . . shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents . . . and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts. . . . The certification must be filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER
EXIT CONFERENCE

The contents of this report were discussed on February 6, 2020, with Amanda Grace Nyhuis, Treasurer, and Dr. Thomas Crippliver, Chairman of the Board of Directors.