



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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May 12, 2021

TO: THE OFFICIALS OF THE NORTHEASTERN WAYNE SCHOOL CORPORATION -
NORTHEASTERN ELEMENTARY SCHOOL EXTRACURRICULAR ACCOUNT,
WAYNE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Northeastern Wayne School Corporation- Northeastern Elementary School Extracurricular Account (School ECA) for the period of July 1, 2017 to June 30, 2019, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The School ECA Annual Financial Reports filed by management, can be found on the Gateway Website: www.gateway.ifionline.org.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Comments

- No reportable instances of noncompliance.

This letter 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 letter, which is a matter of public record.

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

The contents of this letter were communicated to Kim Cofield, ECA Treasurer; Jamie Harshman, School Principal; Trisha Thomas, School Corporation Treasurer; and Keith Webster, President of the School Board, on March 17, 2021.

Respectfully,

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

