



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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October 22, 2021

TO: THE OFFICIALS OF THE SCHOOL TOWN OF HIGHLAND - MERKLEY ELEMENTARY  
SCHOOL EXTRACURRICULAR ACCOUNT, LAKE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the School Town of Highland - Merkley 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](http://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 report 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 report, 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 report were communicated to Patricia Torres, School ECA Treasurer; Eric McMahon, School Principal; Cynthia Adams, School Corporation Treasurer; and Robert Kuva, President of the School Board, on March 24, 2021.

Respectfully,

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