



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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February 17, 2022

To: The Officials of the Union School Corporation  
Union School Corporation  
RR 1  
Modoc, IN 47358

This report is supplemental to the audit report of Union School Corporation (the School Corporation), for the period July 1, 2018 to June 30, 2020. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the School Corporation. It should be read in conjunction with the financial statement audit report of the School Corporation, which provides an opinion on the School Corporation's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the School Corporation and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

We have reviewed the Supplemental Audit Report for Union School Corporation prepared by Crowe LLP, Independent Public Accountants, for the period July 1, 2018 to June 30, 2020. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in blue ink that reads "Paul D. Joyce".

Paul D. Joyce, CPA  
State Examiner

**COMPLIANCE EXAMINATION OF  
UNION SCHOOL CORPORATION  
Randolph County, Indiana  
July 1, 2018 to June 30, 2020**

UNION SCHOOL CORPORATION

Randolph County, Indiana  
July 1, 2018 to June 30, 2020

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UNION SCHOOL CORPORATION  
SCHEDULE OF OFFICIALS  
July 1, 2018 to June 30, 2020

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Abigail Lindsey	07-01-18 to 06-30-20
Superintendent of Schools	Michael Huber	07-01-18 to 06-30-20
President of the School Board	Christina Ogden	07-01-18 to 06-30-20

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Union School Corporation

We have examined the Union School Corporation ("School Corporation") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations* during the period July 1, 2018 to June 30, 2020. Management of the School Corporation is responsible for the School Corporation's compliance with the specified requirements. Our responsibility is to express an opinion on the School Corporation's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the School Corporation complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the School Corporation complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the School Corporation's compliance with specified requirements.

In our opinion, the School Corporation complied, in all material respects, with the aforementioned requirements during the period July 1, 2018 to June 30, 2020.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
February 7, 2022

UNION SCHOOL CORPORATION  
EXIT CONFERENCE  
July 1, 2018 to June 30, 2020

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The contents of this report were discussed on December 1, 2021 with Abbie Lindsey, Business Manager, Michael Huber, Superintendent, and Christa Ellis, Vice-President of the Board.