



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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April 12, 2022

TO: THE OFFICIALS OF THE PENN-HARRIS-MADISON SCHOOL CORPORATION - MARY FRANK
ELEMENTARY SCHOOL EXTRACURRICULAR ACCOUNT, ST. JOSEPH COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Penn-Harris-Madison School Corporation - Mary Frank 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 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 Jennifer Pfarrer, School ECA Treasurer; Christie Heerschop, School Principal; Jerry Hawkins, School Corporation Treasurer; Victoria Roush, Accounting Coordinator; Maureen Munger, Accounting Specialist; and Christopher Riley, President of the School Board, on March 19, 2021.

Respectfully,

A handwritten signature in blue ink that reads "Beth Kelley".

Beth Kelley, CPA, CFE
Deputy State Examiner