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December 20, 2022

Board of Directors  
Metropolitan School District of Wayne Township  
1220 S. High School Road  
Indianapolis, IN 46241

We have received the supplemental report of Metropolitan School District of Wayne Township, which was opined on by Baker Tilly US, LLP, Independent Public Accountants, for the period July 1, 2020 to June 30, 2021. This report is supplemental to the audit report of Metropolitan School District of Wayne Township (School Corporation), for the period July 1, 2020 to June 30, 2021. 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/).

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

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA  
State Examiner

# **Metropolitan School District of Wayne Township**

Examination Report

July 1, 2020 to June 30, 2021

# Metropolitan School District of Wayne Township

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# Metropolitan School District of Wayne Township

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Schedule of Officials  
June 30, 2021

| <b>Office</b>           | <b>Official</b>                     | <b>Term</b>  |
|-------------------------|-------------------------------------|--|
| President of the Board  | Benjamin Wakefield<br>Michael Nance | 01/01/2019 to 12/31/2020<br>01/01/2021 to 12/31/2021 |
| Superintendent          | Dr. Jeff Butts                      | 07/01/2020 to 06/30/2021                             |
| Chief Financial Officer | Barry Gardner                       | 07/01/2020 to 06/30/2021                             |

**Independent Accountant's Report on Compliance With  
Indiana State Board of Accounts' *Accounting and  
Uniform Compliance Guidelines Manual for School Corporations***

To the Indiana State Board of Accounts and  
Management of the Metropolitan School District of Wayne Township

***Report on Compliance with Accounting and Uniform Compliance Guidelines Manual for Indiana  
Public School Corporations***

We have examined the Metropolitan School District of Wayne Township's (School Corporation) compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations* during the period from July 1, 2020 to June 30, 2021.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws and regulations applicable to the School Corporation.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance based on our examination of the types of compliance requirements referred to above.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the requirements included in the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations*; and, accordingly, included examining, on a test basis, evidence about the School Corporation's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our examination does not provide a legal determination of the School Corporation's compliance.

***Material Noncompliance***

Our examination disclosed material noncompliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations* applicable to the School Corporation during the period from July 1, 2020 to June 30, 2021, as described in item 2021-001 on the following Schedule of Examination Findings and Results.

**Opinion**

In our opinion, except for the material noncompliance described in the preceding paragraph, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above for the period from July 1, 2020 to June 30, 2021.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of our testing based on the compliance requirements of the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations*. Accordingly, this report is not suitable for any other purpose.

*Baker Tilly US, LLP*

Indianapolis, Indiana  
August 22, 2022

# Metropolitan School District of Wayne Township

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Schedule of Examination Findings and Results  
Year Ended June 30, 2021

## Finding 2021-001: ADM Compliance

*Criteria:* Indiana Code 20-43-4-1(a) states “An individual is an eligible pupil if the individual is a pupil enrolled in a school corporation and: (1) the school corporation has the responsibility to educate the pupil in its public schools without the payment of tuition; (2) subject to subdivision (6), the school corporation has the responsibility to pay transfer tuition under IC 20-26-11 because the pupil is: (A) transferred for education to another school corporation; or (B) placed in an out-of-state institution or facility by or with the consent of the department of child services; (3) the pupil is enrolled in a school corporation as a transfer student under IC 20-26-11-6 or entitled to be counted for ADM purposes as a resident of the school corporation when attending its schools under any other applicable law or regulation; (4) the pupil is twenty-two (22) years of age or less; (5) the state is responsible for the payment of transfer tuition to the school corporation for the pupil under IC 20-26-11; or (6) all of the following apply: (A) The school corporation is a transferee corporation. (B) The pupil does not qualify as a qualified pupil in the transferee corporation under subdivision (3) or (5). (C) The transferee corporation's attendance area includes a state licensed private or public health care facility or child care facility where the pupil was placed: (i) by or with the consent of the department of child services; (ii) by a court order; (iii) by a child placing agency licensed by the department of child services; (iv) by a parent or guardian under IC 20-26-11-8; or (v) by or with the consent of the department under IC 20-35-6-2.”

*Condition:* During testing, for 1 of the 25 students selected for the eligible pupil test for brick and mortar students, we noted that the student was not included on the February 1, 2021 attendance report and alternative enrollment information could not be obtained. The student should have been excluded from the ME Report.

## **Metropolitan School District of Wayne Township**

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Exit Conference

Year Ended June 30, 2021

The contents of this report were discussed on June 16, 2022, with Barry Gardner, Chief Financial Officer, and Amy Eaton, Director of Finance. The officials acknowledged the finding.