SUPPLEMENTAL AUDIT REPORT

OF

INDIANA AGRICULTURE EDUCATION, INC.
d/b/a INDIANA AGRICULTURE & TECHNOLOGY SCHOOL

HAMILTON COUNTY, INDIANA

July 1, 2022 to June 30, 2023

Donovan CPAs

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INDIANA AGRICULTURE EDUCATION, INC.
d/b/a INDIANA AGRICULTURE & TECHNOLOGY SCHOOL
HAMILTON COUNTY, INDIANA
School Officials
July 1, 2022 to June 30, 2023

Office	Official	Term
President of Board of Directors	Allan Sutherlin	07/01/22 – 06/30/23
Chief Academic Officer	Keith Marsh	07/01/22 – 06/30/23

Donovan CPAs

The Board of Directors
Indiana Agriculture Education, Inc.

We audited the financial statements of Indiana Agriculture Education, Inc. d/b/a Indiana Agriculture & Technology School (the "School") as of and for the year ended June 30, 2023, and issued our report thereon dated December 11, 2023. As part of our audit, we tested the School's compliance with provisions of the *Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools* issued by the Indiana State Board of Accounts and related provisions of laws, regulations, contracts and grant agreements. Reported in the Audit Results and Comments are matters where we believe the School was not in compliance with those provisions.

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Donovan

Indianapolis, Indiana
December 11, 2023

RECEIPTS AND DEPOSITS

We tested a total of twenty-five receipts from the receipt book. The School did not issue individual receipts at the time of payment for any of the receipts tested.

The form is to be prenumbered by the printing supplier in duplicate, five receipts to the page. A receipt must be written on the form each time any money is received by the charter school regardless of whether it is in the form of cash, check, money order, bank card/credit card, EFT (all on which must be indicated as payment type and amount) or other negotiable instrument. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 2)

INDIANA AGRICULTURE EDUCATION, INC.
d/b/a INDIANA AGRICULTURE & TECHNOLOGY SCHOOL
HAMILTON COUNTY, INDIANA
Exit Conference
July 1, 2022 to June 30, 2023

The contents of this report were discussed on December 5, 2023 with Keith Marsh (Chief Academic Officer) and Allan Sutherlin (President of Board of Directors). The Official Response has been made a part of this report and may be found on page 5.

Indiana Agriculture & Technology School

December 11, 2023

Gentlemen:

This letter will confirm that the item identified in our draft supplemental audit report has been addressed as follows:

1. A digital electronic receipt will be provided in those instances where a physical receipt was not issued.

Sincerely,
Indiana Agriculture Education, Inc. d/b/a Indiana Agriculture and Technology School

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Allan Sutherlin
Board President