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August 1, 2023

Charter School Board  
The Phalen Leadership Academy - Indiana, Inc.  
2323 North Illinois St.  
Indianapolis, IN 46208

We have reviewed the Supplemental Audit Report for The Phalen Leadership Academy - Indiana, Inc. prepared by CliftonLarsonAllen LLP, Independent Public Accountants, for the period July 1, 2021 to June 30, 2022. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

We call your attention to the findings in the report on pages 3 through 9. Management's response is on page 11.

The Supplemental Audit Report and associated audited Financial Statements are filed in our office as a matter of public record.

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

**SUPPLEMENTAL AUDIT REPORT**  
**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.**  
**MARION COUNTY, INDIANA**  
**JULY 1, 2021 TO JUNE 30, 2022**



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**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.  
SUPPLEMENTAL AUDIT REPORT  
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**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.**

**SCHEDULE OF OFFICIALS**

<u>Office</u>	<u>Official</u>	<u>Term</u>
CEO	Earl Phalen	2012 – Present
CFO	Eva Spilker	2013 – Present



CliftonLarsonAllen LLP  
CLAconnect.com

## INDEPENDENT AUDITORS' SUPPLEMENTAL AUDIT REPORT

School Officials  
The Phalen Leadership Academy – Indiana, Inc.  
Indianapolis, Indiana

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of The Phalen Leadership Academy – Indiana, Inc., as of and for the year ended June 30, 2022, and have issued our report thereon dated April 17, 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.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Indianapolis, Indiana  
April 17, 2023

**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.  
MARION COUNTY, INDIANA  
AUDIT RESULTS AND COMMENTS  
JULY 1, 2021 TO JUNE 30, 2022**

**Jim and Rosemary Phalen Leadership Academy (JRPLA)**

Findings resulting from compliance procedures performed for JRPLA are as follows:

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – ENROLLMENT AND ATTENDANCE**

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE). JRPLA has adopted a policy requiring additional documents to be obtained at enrollment. The process used did not result in maintaining consistent and complete enrollment records for eleven (11) of the forty-eight (48) students tested. These selections were missing the certain forms or forms were incomplete as required by the School's enrollment policy. In addition, the process used to determine eligible pupil status resulted in four (4) of the forty-eight (48) students tested at JRPLA being included in the ADM count that did not have attendance records to support their inclusion in the count date reporting and certification.

Officials shall maintain records (enrollment applications, attendance records, reporting forms, etc.), which substantiate the number of students claimed for ADM. A student claimed for ADM must be an "eligible pupil". An eligible pupil is a student that is enrolled and attending. IC 20-43-1-11: "Eligible pupil" refers to an individual who qualifies as an eligible pupil under IC 20-43-4-1". IC 20-43-1-11.5 defines "Enrolled" as registered with a school corporation to attend educational programs offered by or through the school corporation; and attending these educational programs or receiving education services. IC 20-43-1-7.5 defines "Attending" as physical or virtual presence of a student with the expectation of continued services in the education programs for which the student is registered.

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9)

JRPLA officials shall contact the Indiana Department of Education, Division of School Finance, to determine possible steps to be taken to correct any overpayment applicable to JRPLA because of incorrect reporting.

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – REPORTING**

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. During our testing, we noted that the Fall 2021 report provided did not include certifications or submission data to complete compliance testing.

The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9).

**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.  
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**George and Veronica Phalen Leadership Academy (GVPLA)**

Findings resulting from compliance procedures performed for GVPLA are as follows:

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – ENROLLMENT**

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE). GVPLA has adopted a policy requiring additional documents to be obtained at enrollment. The process used did not result in maintaining consistent and complete enrollment records for twenty-four (24) of the sixty (60) students tested. These selections were missing the certain forms or forms were incomplete as required by the School's enrollment policy.

Officials shall maintain records (enrollment applications, attendance records, reporting forms, etc.) which substantiate the number of students claimed for ADM. A student claimed for ADM must be an "eligible pupil". An eligible pupil is a student that is enrolled and attending. IC 20-43-1-11: "Eligible pupil" refers to an individual who qualifies as an eligible pupil under IC 20- 43-4-1". IC 20-43-1-11.5 defines "Enrolled" as registered with a school corporation to attend educational programs offered by or through the school corporation; and attending these educational programs or receiving education services. IC 20-43-1-7.5 defines "Attending" as physical or virtual presence of a student with the expectation of continued services in the education programs for which the student is registered.

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9) JRPLA officials shall contact the Indiana Department of Education, Division of School Finance, to determine possible steps to be taken to correct any overpayment applicable to JRPLA because of incorrect reporting.

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – REPORTING**

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. During our testing, we noted that the Spring 2022 certification and submission was completed on March 7, 2022, more than 30 days after the count date of February 1, 2022. In addition, we noted that the Fall 2021 report provided did not include certifications or submission data to complete compliance testing.

The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9).

**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.**  
**MARION COUNTY, INDIANA**  
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**Phalen @ George H Fisher 93 (PLA93)**

Findings resulting from compliance procedures performed for PLA93 are as follows:

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – ENROLLMENT AND ATTENDANCE**

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE). PLA93 has adopted a policy requiring additional documents to be obtained at enrollment. The process used did not result in maintaining consistent and complete enrollment records for ten (10) of the sixty (60) students tested. These selections were missing the certain forms or forms were incomplete as required by the School's enrollment policy. In addition, the process used to determine eligible pupil status resulted in two (2) of the sixty (60) students tested at JRPLA being included in the ADM count that did not have attendance records to support their inclusion in the count date reporting and certification.

Officials shall maintain records (enrollment applications, attendance records, reporting forms, etc.) which substantiate the number of students claimed for ADM. A student claimed for ADM must be an "eligible pupil". An eligible pupil is a student that is enrolled and attending. IC 20-43-1-11: "Eligible pupil" refers to an individual who qualifies as an eligible pupil under IC 20- 43-4-1". IC 20-43-1-11.5 defines "Enrolled" as registered with a school corporation to attend educational programs offered by or through the school corporation; and attending these educational programs or receiving education services. IC 20-43-1-7.5 defines "Attending" as physical or virtual presence of a student with the expectation of continued services in the education programs for which the student is registered.

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. The ADM Summary Report must be signed by the Superintendent/ Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9)

PLA93 officials shall contact the Indiana Department of Education, Division of School Finance, to determine possible steps to be taken to correct any overpayment applicable to PLA93 because of incorrect reporting.

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – REPORTING**

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. During our testing, we noted that the Spring 2022 certification and submission was completed on March 7, 2022, more than 30 days after the count date of February 1, 2022. In addition, we noted that the Fall 2021 report provided did not include certifications or submission data to complete compliance testing.

The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9).

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**Jim and Rosemary Phalen Leadership Academy High School (JRPLA HS)**

Findings resulting from compliance procedures performed for JRPLA HS are as follows:

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – ENROLLMENT AND ATTENDANCE**

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE). JRPLA HS has adopted a policy requiring additional documents to be obtained at enrollment. The process used did not result in maintaining consistent and complete enrollment records for twelve (12) of the sixty (60) students tested. These selections were missing the certain forms or forms were incomplete as required by the School's enrollment policy. In addition, the process used to determine eligible pupil status resulted in one (1) of the sixty (60) students tested at JRPLA being included in the ADM count that did not have attendance records to support their inclusion in the count date reporting and certification.

Officials shall maintain records (enrollment applications, attendance records, reporting forms, etc.) which substantiate the number of students claimed for ADM. A student claimed for ADM must be an "eligible pupil". An eligible pupil is a student that is enrolled and attending. IC 20-43-1-11: "Eligible pupil" refers to an individual who qualifies as an eligible pupil under IC 20-43-4-1". IC 20-43-1-11.5 defines "Enrolled" as registered with a school corporation to attend educational programs offered by or through the school corporation; and attending these educational programs or receiving education services. IC 20-43-1-7.5 defines "Attending" as physical or virtual presence of a student with the expectation of continued services in the education programs for which the student is registered.

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. The ADM Summary Report must be signed by the Superintendent/ Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9)

JRPLA HS officials shall contact the Indiana Department of Education, Division of School Finance, to determine possible steps to be taken to correct any overpayment applicable to JRPLA HS because of incorrect reporting.

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – REPORTING**

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. During our testing, we noted that the Spring 2022 certification and submission was completed on March 7, 2022, more than 30 days after the count date of February 1, 2022. In addition, we noted that the Fall 2021 certification and submission was completed on November 30, 2021, more than 30 days after the count date of September 17, 2021.

The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9).

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**Phalen Leadership Academy at Francis Scott Key 103 (PLA103)**

Findings resulting from compliance procedures performed for PLA103 are as follows:

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – ENROLLMENT AND ATTENDANCE**

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE). PLA103 has adopted a policy requiring additional documents to be obtained at enrollment. The process used did not result in maintaining consistent and complete enrollment records for eight (8) of the sixty (60) students tested. These selections were missing the certain forms or forms were incomplete as required by the School's enrollment policy.

Officials shall maintain records (enrollment applications, attendance records, reporting forms, etc.) which substantiate the number of students claimed for ADM. A student claimed for ADM must be an "eligible pupil". An eligible pupil is a student that is enrolled and attending. IC 20-43-1-11: "Eligible pupil" refers to an individual who qualifies as an eligible pupil under IC 20- 43-4-1". IC 20-43-1-11.5 defines "Enrolled" as registered with a school corporation to attend educational programs offered by or through the school corporation; and attending these educational programs or receiving education services. IC 20-43-1-7.5 defines "Attending" as physical or virtual presence of a student with the expectation of continued services in the education programs for which the student is registered.

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9)

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – REPORTING**

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. During our testing, we noted that the Fall 2021 certification and submission was completed on November 30, 2021, more than 30 days after the count date of September 17, 2021.

The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9).

**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.  
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**Phalen Virtual Leadership Academy (PLAVS)**

Findings resulting from compliance procedures performed for PLAVS are as follows:

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – ENROLLMENT AND ATTENDANCE**

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE). The process used to determine eligible pupil status resulted in fifteen (15) of the ninety (90) students tested at PLAVS being included in the ADM count that did not have attendance records to support their inclusion in the count date reporting and certification.

Officials shall maintain records (enrollment applications, attendance records, reporting forms, etc.) which substantiate the number of students claimed for ADM. A student claimed for ADM must be an "eligible pupil". An eligible pupil is a student that is enrolled and attending. IC 20-43-1-11: "Eligible pupil" refers to an individual who qualifies as an eligible pupil under IC 20- 43-4-1". IC 20-43-1-11.5 defines "Enrolled" as registered with a school corporation to attend educational programs offered by or through the school corporation; and attending these educational programs or receiving education services. IC 20-43-1-7.5 defines "Attending" as physical or virtual presence of a student with the expectation of continued services in the education programs for which the student is registered.

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9)

PLAVS officials shall contact the Indiana Department of Education, Division of School Finance, to determine possible steps to be taken to correct any overpayment applicable to PLAVS because of incorrect reporting.

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – REPORTING**

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. During our testing, we noted that the Spring 2022 certification and submission was completed on March 7, 2022, more than 30 days after the count date of February 1, 2022. In addition, we noted that the Fall 2021 report provided did not include certifications or submission data to complete compliance testing.

The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9).

**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.  
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**Louis B Russel Jr. School 48 (PLA48)**

Findings resulting from compliance procedures performed for PLA48 are as follows:

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – ENROLLMENT AND ATTENDANCE**

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE). PLA48 has adopted a policy requiring additional documents to be obtained at enrollment. The process used did not result in maintaining consistent and complete enrollment records for six (6) of the sixty (60) students tested. These selections were missing the certain forms or forms were incomplete as required by the School's enrollment policy.

Officials shall maintain records (enrollment applications, attendance records, reporting forms, etc.) which substantiate the number of students claimed for ADM. A student claimed for ADM must be an "eligible pupil". An eligible pupil is a student that is enrolled and attending. IC 20-43-1-11: "Eligible pupil" refers to an individual who qualifies as an eligible pupil under IC 20- 43-4-1". IC 20-43-1-11.5 defines "Enrolled" as registered with a school corporation to attend educational programs offered by or through the school corporation; and attending these educational programs or receiving education services. IC 20-43-1-7.5 defines "Attending" as physical or virtual presence of a student with the expectation of continued services in the education programs for which the student is registered.

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9)

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – REPORTING**

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. During our testing, we noted that the Fall 2021 certification and submission was completed on January 7, 2022, more than 30 days after the count date of September 17, 2021.

The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9).

**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.  
MARION COUNTY, INDIANA  
EXIT CONFERENCE  
JULY 1, 2021 TO JUNE 30, 2022**

The contents of this report were discussed with Eva Spilker, Chief Financial Officer, and Carlo Hershberger, Assistant Director of Finance, on April 11, 2023. The Official Response has been made a part of this report and may be found on page 11.



## Phalen Leadership Academies

April 14, 2023

To Whom It May concern,

Please note that due to the IDOE's transition to Data Exchange as their new data reporting system during the 21-22 SY, PLA schools and SIS vendors experienced a high number of data reporting errors and conflicts throughout each reporting period. As expected, the transition caused additional system limitations triggering unavoidable delays within the yearly data collections.

To stay compliant, as we continue to navigate through the state's new reporting system, we're working with a new SIS vendor and have also implemented new reporting procedures that will allow our schools to successfully close each collection period. Our plan of action to assure further compliance requires school data managers to complete the necessary SIS user training, as well as a throughout data verification process completed by our Compliance team prior to the end of each quarter and semester. These steps will help address any SIS attendance inaccuracies and/or any physical scholar enrollment documentation issues found.

As we continue to navigate through the state's new reporting process, we are confident that our plan of action will help us be prepared to minimize or eliminate submission delays as well as work towards improving the overall data collection process in the near future.

We appreciate your understanding with this matter.

Sincerely,

*Lili Gilbes*

Lili Gilbes  
Regional Director of Compliance & State Reporting



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.