



STATE OF INDIANA
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STATE BOARD OF ACCOUNTS
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December 21, 2023

Charter School Board
Rooted School, Inc.
Marion County, Indiana

We have reviewed the Supplemental Audit Report for Rooted School, Inc. prepared by Donovan CPAs, Independent Public Accountants, for the period July 1, 2022 to June 30, 2023. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

We call your attention to the findings in the report on page 3. Management's response is on page 5.

The report is filed with this letter 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
OF
ROOTED SCHOOL, INC.

MARION COUNTY, INDIANA

July 1, 2022 to June 30, 2023



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ROOTED SCHOOL, INC.
MARION COUNTY, INDIANA
School Officials
July 1, 2022 to June 30, 2023

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chair of Board of Directors	Katie Murphy	07/01/22 – 06/30/23
Head of School	Ma’at Lands	07/01/22 – 06/30/23
Treasurer	Terri Anderson	07/01/22 – 06/30/23



Donovan CPAs

The Board of Directors
Rooted School, Inc.

We audited the financial statements of Rooted School, Inc. (the “School”) as of and for the year ended June 30, 2023 and issued our report thereon dated December 12, 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.

DONOVAN

Indianapolis, Indiana
December 12, 2023

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ROOTED SCHOOL, INC.
MARION COUNTY, INDIANA
Audit Results and Comments
July 1, 2022 to June 30, 2023

RECEIPTS AND DEPOSITS

From a sample of forty receipts tested, eleven were not deposited in a timely manner. The individual receipt amounts in question ranged between \$31 and \$100 and were made between six and thirty-one days after receipt.

All charter school money must be deposited in the designated depository not later from the business day following the receipt of funds on business days of the depository in the same form in which the funds were received. Timely receipts and deposits are required to provide the organizer and charter school administration with current information necessary from all financial decisions. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8)

TICKET SALES

The School did not use ticket forms.

The designated charter school employee shall be responsible for the proper accounting for all tickets and must keep a record of the number purchased, the number issued for sale, and the number returned. The designee must see that proper accounting is made for the cash received from those sold. All tickets shall be pre-numbered, with a different ticket color and numerical series for each price group. When cash for ticket sales is deposited with the charter school, the charter school's receipt issued therefore must show the number of tickets issued to the seller, the number returned unsold and the balance remitted in cash. All tickets (including free or reduced) must be listed and accounted for on the SA-4 Ticket Sales Form. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 10)

ROOTED SCHOOL, INC.
MARION COUNTY, INDIANA
Exit Conference
July 1, 2022 to June 30, 2023

The contents of this report were discussed on November 21, 2023 with Ma'at Lands (Head of School) and Kim Tarin (Outside Consultant). The Official Response has been made a part of this report and may be found on page 5.



December 12, 2023

Donovan CPAs
9292 N. Meridian Street, Suite 150
Indianapolis, IN 46260

Rooted School Indianapolis already has or will take the following actions to address the FY2023 supplemental audit report comments:

Required Reports

1. We will continue to work diligently to ensure all deposits are made within a timely manner.
2. We acknowledge the requirement and confirm awareness of the stipulation outlined in Part 10 of the Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools regarding Ticket Sales. We will commit to adhere to the prescribed or approved forms as mandated by the State Board of Accounts for all Ticket Sales.

Sincerely,

Ma'at Lands
Ma'at Lands
Executive Director