



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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January 10, 2024

Charter School Board
East Chicago Urban Enterprise Academy, Inc.
Lake County, Indiana

We have reviewed the Supplemental Audit Report for East Chicago Urban Enterprise Academy, 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 State Board of Accounts.

We call your attention to the finding 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
EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC.
LAKE COUNTY, INDIANA
JULY 1, 2021 TO JUNE 30, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

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EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC.
TABLE OF CONTENTS
JULY 1, 2021 TO JUNE 30, 2022

SCHOOL OFFICIALS	1
INDEPENDENT AUDITORS' REPORT	2
AUDIT RESULTS AND COMMENTS	3
EXIT CONFERENCE	4
OFFICIAL RESPONSE	5

**EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC.
LAKE COUNTY, INDIANA
SCHOOL OFFICIALS
JULY 1, 2021 TO JUNE 30, 2022**

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman of Board of Directors	John Artis	07/01/21 – 06/30/22
School Leader	Veronica Eskew	07/01/21 – 06/30/22
School Treasurer	Melinda Benkovsky	07/01/21 – 06/30/22



CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT

Board of Directors
East Chicago Urban Enterprise Academy, Inc.
East Chicago, Indiana

We have audited the financial statements of East Chicago Urban Enterprise Academy, Inc., Inc. (the School) as of and for the year ended June 30, 2022 and have issued our report thereon dated December 5, 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
December 5, 2023

EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC.
LAKE COUNTY, INDIANA
AUDIT RESULTS AND COMMENTS
JULY 1, 2021 TO JUNE 30, 2022

SUBMISSION AND ACCURACY OF REQUIRED REPORTS – 100R TESTING

For the year ended June 30, 2022, during our testing of the 100R, we noted that the filing for the December 31, 2021 100R report per the Indiana Gateway Website was not submitted until September 30, 2022 when it was due January 31, 2022.

Charter schools are required to file an annual report with the State Examiner not later than sixty (60) days after the close of each fiscal year, IC 5-11-1-4. "Every state, county, city, town, township, or school official ... shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents ... and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts ... The certification must be filed electronically in the manner prescribed under IC 5-14-3.8-7." (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools Manual, Part 9)

**EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC.
LAKE COUNTY, INDIANA
EXIT CONFERENCE
JULY 1, 2021 TO JUNE 30, 2022**

The contents of this report were discussed on November 21, 2023, with Melinda Benkovsky, VP of Finance (Leona Group). The Official Response has been made a part of this report and may be found on page 5.



EAST CHICAGO URBAN ENTERPRISE ACADEMY

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EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC. OFFICIAL REPOSE TO AUDIT YEAR ENDED JUNE 30, 2022

East Chicago Urban Enterprise Academy, Inc. respectfully submits the following corrective action plan for the year ended June 30, 2022.

Audit period: July 1, 2021 through June 30, 2022

SUBMISSION AND ACCURACY OF REQUIRED REPORTS – 100R TESTING

AUDIT RESULT

For the year ended June 30, 2022, during our testing of the 100R, we noted that the filing for the December 31, 2021 100R report per the Indiana Gateway Website was not submitted until September 30, 2022 when it was due January 31, 2022.

RESPONSE

Explanation of disagreement with audit report: There is no disagreement with the audit report.

Action planned/taken in response to finding: The turnover in management staff during the 2021 calendar year resulted in the omission of the reporting deadline reminder. Management has since incorporated procedures to ensure that all reporting deadlines are visible to all accounting staff. This will enable all pertinent information to be easily accessible and make certain that all required reports are submitted in a timely manner.

Name(s) of the contact person(s) responsible for corrective action: Melinda Benkovsky

Planned completion date for corrective action plan: January 31, 2023

(5)





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