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State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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April 2, 2025

Charter School Board
Christel House Academy, Inc.
d/b/a Christel House Schools
Marion County, Indiana

We have reviewed the supplemental report for Christel House Academy, Inc. d/b/a Christel House Schools prepared by Crowe LLP, Independent Public Accountants, for the period July 1, 2023 to June 30, 2024. In our opinion, the supplemental 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 page 3. Management's response may be found immediately following each finding.

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

Tammy R. White, CPA
Deputy State Examiner

INDIANA STATE BOARD OF ACCOUNTS
COMPLIANCE REPORT OF
CHRISTEL HOUSE ACADEMY, INC.

MARION COUNTY, INDIANA
July 1, 2023 to June 30, 2024

CHRISTEL HOUSE ACADEMY, INC.

MARION COUNTY, INDIANA
July 1, 2023 to June 30, 2024

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CHRISTEL HOUSE ACADEMY, INC.
SCHOOL OFFICIALS

Office	Official	Term
Chief Executive Officer	Emily Masengale	July 1, 2023 to June 30, 2024
Treasurer	Jason Puliam	July 1, 2023 to June 30, 2024
President of the Charter Board	Fernando Falcon	July 1, 2023 to June 30, 2024

TRANSMITTAL LETTER

Board of Directors and Management
Christel House Academy, Inc.
Indianapolis, Indiana

We have audited the financial statements of Christel House Academy, Inc. (the "School") for the period from July 1, 2023 to June 30, 2024, and have issued our report thereon dated February 13, 2025. As part of our audit, we performed certain tests of the School's compliance with provisions of the Accounting and Uniform Compliance Guidelines Manual ("Manual") for the audits of Indiana Charter Schools issued by the Indiana State Board of Accounts and related provisions of laws, regulations, contracts and grant agreements. Reported in the Audited Results and Comments are matters where we believe the School was not in compliance with those provisions. However, providing an opinion on compliance with the Manual was not an objective of our tests, and accordingly, we do not express such an opinion.

The School's responses to the findings identified in our report are described in the accompanying pages. The School's responses were not subjected to the procedures applied in the tests of the School's compliance with the Manual and, accordingly, we express no opinion on them.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
February 13, 2025

CHRISTEL HOUSE ACADEMY, INC.
AUDIT RESULTS AND COMMENTS
July 1, 2023 to June 30, 2024

FINDING 2024-001: Average Daily Membership (ADM)

Criteria: Part 9 of the Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools notes that officials shall maintain records which substantiate the number of students claimed for ADM.

Condition: During our ADM testing, Crowe noted 2 students should not have been included in the counts due to improper registration or having exit date before the count date.

Recommendation: We recommend ADM reports be thoroughly reviewed and controls be put in place to prevent further errors in ADM reporting. Additionally, we recommend School officials contact the IDOE, Division of School Finance, to determine possible steps to be taken to correct any overpayment to the school because of incorrect reporting.

Management Response: Management agrees with finding.

FINDING 2024-002: Deposit of Accountable Items

Criteria: Part 10 of the Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools states, Tickets, goods for sale, billings, and other collections, are considered accountable items for which a corresponding deposit must be made in the bank accounts of the charter school. The deposit ticket or attached documentation must provide a detailed listing of the deposit, which includes at a minimum, check numbers and corresponding names of the payors.

If extracurricular events are held, verify that pre-numbered tickets and ticket sale reports (Form SA-4) are used. Ticket sale reports shall be tested (number to be determined by examiner) to ensure the following:

1. The charter school's receipt of monies agrees to the ticket sales reports.
2. Monies were deposited daily.
3. All tickets are accounted for on the SA-4 Ticket Sales Form.

Condition: During our review of Ticket sales, Crowe noted cash ticket sales were not being deposited daily, as a result of there not being a proper system in place to ensure daily cash deposits. Additionally, Crowe noted that 4 tickets were missing from the Form SA-4.

Recommendation: We recommend a system be put in place to ensure daily deposits of cash ticket sales, and that the Form SA-4 be reviewed for accuracy.

Management Response: Management agrees with finding.

CHRISTEL HOUSE ACADEMY, INC.
EXIT CONFERENCE
July 1, 2023 to June 30, 2024

The contents of this report were discussed with Summer Stone, Chief School Business Officer, on January 28, 2025. The Official Response has been made a part of this report and may be found immediately following the findings on the previous page.