



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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December 31, 2024

Charter School Board
Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Hamilton County, Indiana

We have reviewed the Supplemental Audit Report for the Indiana Agriculture Education, Inc. d/b/a Indiana Agriculture & Technology School prepared by Donovan CPAs, Independent Public Accountants, for the period July 1, 2023 to June 30, 2024. 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 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

**Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School**

Hamilton County, Indiana

July 1, 2023 to June 30, 2024



**Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School**

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Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Hamilton County, Indiana
School Officials
July 1, 2023 to June 30, 2024

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of Board of Directors	Allan Sutherlin	07/01/23 – 06/30/24
Chief Academic Officer	Keith Marsh	07/01/23 – 06/30/24



Donovan CPAs

The Board of Directors
Indiana Agriculture Education, Inc.
Carmel, Indiana

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, 2024 and issued our report thereon dated October 21, 2024. 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 CPAs
Indianapolis, Indiana
October 21, 2024

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Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Hamilton County, Indiana
Audit Results and Comments
July 1, 2023 to June 30, 2024

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, 2023 to June 30, 2024

The contents of this report were discussed on October 2, 2024 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

October 21, 2024

To Whom It May Concern:

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.
2. A paper receipt will not be issued in those instances where a digital receipt was issued.

Sincerely,

A handwritten signature in blue ink, appearing to read "Allan Sutherlin". The signature is fluid and cursive.

Allan Sutherlin Board President

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