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State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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January 16, 2025

Charter School Board
Duneland Charter School, Inc.
d/b/a Discovery Charter School
Porter County, Indiana

We have reviewed the Supplemental Audit Report for Duneland Charter School, Inc. d/b/a Discovery Charter School prepared by CliftonLarsonAllen LLP, 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 can be found on page 5.

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

Tammy R. White, CPA
Deputy State Examiner

SUPPLEMENTAL AUDIT REPORT
DUNELAND CHARTER SCHOOL, INC.
DBA: DISCOVERY CHARTER SCHOOL
PORTER COUNTY, INDIANA
JULY 1, 2023 TO JUNE 30, 2024



CPAs | CONSULTANTS | WEALTH ADVISORS

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**DUNELAND CHARTER SCHOOL, INC.
DBA: DISCOVERY CHARTER SCHOOL
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**DUNELAND CHARTER SCHOOL, INC.
DBA: DISCOVERY CHARTER SCHOOL
PORTER COUNTY, INDIANA
SCHOOL OFFICIALS
JULY 1, 2023 – JUNE 30, 2024**

<u>Office</u>	<u>Official</u>	<u>Term</u>
President	Lisa Gonzalez	07/01/22 – 06/30/24
Treasurer	Suzanne Radzik	07/01/22 – 06/30/24
Principal	Debra Weller	07/01/22 – 06/30/24
Executive Director	Greg Guernsey	06/29/23 – 06/30/24



INDEPENDENT AUDITORS' SUPPLEMENTAL AUDIT REPORT

School Officials
Duneland Charter School, Inc.
dba: Discovery Charter School
Indianapolis, Indiana

We have audited the financial statements of Duneland Charter School, Inc. dba: Discovery Charter School (the School) as of and for the year ended June 30, 2024, and have issued our report thereon dated October 17, 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 Audit Results and Comments are matters where we believe the School was not in compliance with those provisions.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Indianapolis, Indiana
October 17, 2024

**DUNELAND CHARTER SCHOOL, INC.
DBA: DISCOVERY CHARTER SCHOOL
PORTER COUNTY, INDIANA
AUDIT RESULTS AND COMMENTS
JULY 1, 2023 – JUNE 30, 2024**

MILEAGE REIMBURSEMENT

During our testing of the travel vouchers, we discovered 4 of the 7 items tested had incorrect mileage rates being used in the calculation for reimbursement. The 2022 rate was used to calculate reimbursements from 2023 and 2024. School Policy is to follow the federal mileage rate. The amount of \$38.22 should have been reimbursed to employees for those sampled.

The charter school must establish a travel policy that details the procedures for an employee to get approval to attend meetings and conferences; must detail when an employee is in travel status; must detail the procedures for employees to get reimbursement for travel expenses; and the policy must establish a reasonable mileage reimbursement rate. (Guidelines for the Audits of Charter Schools Performed by Private Examiners)

**DUNELAND CHARTER SCHOOL, INC.
DBA: DISCOVERY CHARTER SCHOOL
PORTER COUNTY, INDIANA
EXIT CONFERENCE
JULY 1, 2023 – JUNE 30, 2024**

The contents of this report were discussed with Greg Guernsey, Executive Director, Mariette Siler, Ball State University Charter Authorizer representative, and representatives from The Gabriele Group, outsourced accounting, on October 17, 2024. The School's official response has been made part of this report beginning on page 5.

RESPONSE TO SUPPLEMENTAL AUDIT JULY 1, 2023 - JUNE 30, 2024

We acknowledge that the outdated IRS Mileage Rate was incorrectly used for a portion of travel reimbursement checks to employees. We have since provided Employees with the updated IRS Mileage Rate, updated internal spreadsheets used to track mileage and calculate reimbursement, and reviewed policy to ensure proper review of reimbursements at all relevant levels (i.e. Employee, Superintendent, Business Manager).

In response to the Audit Results and Comments, Discovery Charter School has reviewed its Travel Policy outlined as follows:

- Employees Must Obtain Approval from Superintendent to Attend Meetings & Conferences
- Employees Must Provide Meeting & Conference Information and All Travel Receipts
- Employees Must Use Internal Spreadsheet Provided to Track Days Traveled and Mileage
- Employees Must Submit Above Mileage Tracker with Current IRS Mileage Rate for Reimbursement
- Both Superintendent Must Review Employee Reimbursement Request for Accuracy Related to:
 - Days Traveled
 - Miles Traveled
 - IRS Mileage Rate
 - Computation of Eligible Reimbursement

Employees and Management attest Travel Policy has been reviewed and will be reinforced.





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