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State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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March 26, 2025

Charter School Board
Tindley Accelerated Schools, Inc.
Marion County, Indiana

We have reviewed the supplemental report for Tindley Accelerated Schools, Inc. 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 finding in the report on page 3. Management's response can be found immediately following the finding.

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

**INDIANA STATE BOARD OF ACCOUNTS
COMPLIANCE REPORT OF
TINDLEY ACCELERATED SCHOOLS, INC.**

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

TINDLEY ACCELERATED SCHOOLS, INC.

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

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TINDLEY ACCELERATED SCHOOLS, INC.
ORGANIZATION OFFICIALS
July 1, 2023 to June 30, 2024

Office	Official	Term
Network President	Dr. Jonathan Q. Harris	July 1, 2023 to June 30, 2024
Chief Financial Officer	Sandra Tresselt	July 1, 2023 to June 30, 2024
Charter Board Treasurer	Steve Sterrett	July 1, 2023 to June 30, 2024

TRANSMITTAL LETTER

Board of Trustees
Tindley Accelerated Schools Inc.
Indianapolis, Indiana

We have audited the financial statements of Tindley Accelerated Schools, Inc. (“Organization”) for the period from July 1, 2023 to June 30, 2024, and have issued our report thereon dated December 19, 2024. As part of our audit, we performed certain tests of the Organization’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 Audit Results and Comments are matters where we believe the Organization 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 Organization’s responses to the findings identified in our report are described in the accompanying pages. The Organization’s responses were not subjected to the procedures applied in the tests of the Organization’s compliance with the Manual and, accordingly, we express no opinion on them.



Crowe LLP

Indianapolis, Indiana
December 23, 2024

TINDLEY ACCELERATED SCHOOLS, INC.
AUDIT RESULTS AND COMMENTS
July 1, 2023 to June 30, 2024

FINDING 2024-001: AVERAGE DAILY MEMBERSHIP PROCEDURES

Criteria: Part 9 of the Indiana Charter School Manual states in part, “*Officials shall maintain records (enrollment applications, attendance records, reporting forms, etc.) which substantiate the number of students claimed for ADM. A student claimed for ADM must be an "eligible pupil". An eligible pupil is a student that is enrolled and attending. IC 20-43-1-11: "'Eligible pupil' refers to an individual who qualifies as an eligible pupil under IC 20-43-4-1". IC 20-43-1-11.5 defines "Enrolled" as registered with a school corporation to attend educational programs offered by or through the school corporation; and attending these educational programs or receiving education services. IC 20-43-1-7.5 defines "Attending" as physical or virtual presence of a student with the expectation of continued services in the education programs for which the student is registered.*”

Condition: During our review of average daily membership (ADM) procedures, we selected 100 students for testing and noted that two students did not have accessible enrollment applications and management was unable to provide such support. We also noted six students that had graduated before the testing date, and management was unable to provide attendance records.

Recommendation: We recommend management keep adequate copies of enrollment applications and attendance records for all students in accordance with SBOA guidelines.

Management Response: Management agrees with the finding. Management will ensure enrollment applications and attendance records are maintained for all students.

TINDLEY ACCELERATED SCHOOLS, INC.
EXIT CONFERENCE
July 1, 2023 to June 30, 2024

The contents of this report were discussed on December 19, 2024 with Sandra Tresselt, CFO. The official acknowledged the findings. The Official Response has been made a part of this report and may be found immediately following the findings on the previous page.