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State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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February 17, 2025

Charter School Board
Goodwill LEADS, Inc. - The Excel Center
St. Joseph County, Indiana

We have reviewed the supplemental report of Goodwill LEADS, Inc. - The Excel Center prepared by Kruggel, Lawton & Company LLC, 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 is 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 OF
Goodwill LEADS, Inc. (The Excel Center)

ST. JOSEPH COUNTY, INDIANA
July 1, 2023 to June 30, 2024

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Goodwill LEADS, Inc. (The Excel Center)
ST. JOSEPH COUNTY, INDIANA
July 1, 2023 to June 30, 2024

School Officials

Office	Official	Term
Board Chair	Anthony Allison	7/1/2023-6/30/2024
Chief Financial Officer	Karman Eash	7/1/2023-5/12/2024
Chief Financial Officer	Shire Kuch	5/13/2024-6/30/2024
Superintendent	Chris Alber	7/1/2023-6/30/2024
School Director (South Bend)	Melissa LaPlace	7/1/2023-6/30/2024
School Director (Elkhart)	Mike Gallo	7/1/2023-3/1/2024
School Director (Elkhart)	Catherine Lowe	6/3/2024 – 6/30/2024
School Director (Hammond)	Countance Anderson	7/1/2023-6/30/2024
School Director (Gary)	Aquinas Lewis	7/1/2023-6/30/2024
Accounting Manager	James Wiggins	7/1/2023-6/30/2024



The Board of Directors
Goodwill LEADS, Inc. (The Excel Center)

We have audited the financial statements of Goodwill LEADS, Inc. (The Excel Center) (the “School”) as of and for the year ended June 30, 2024 and have issued our report thereon dated January 16, 2025. 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.

Respectfully submitted,

A handwritten signature in blue ink that reads 'Kruggel, Lawton & Company LLC'.

Certified Public Accountants

South Bend, Indiana
January 16, 2025

Audit Results and Comments

AVERAGE DAILY MEMBERSHIP

The School reports Average Daily Membership (ADM) counts on a biannual basis as required by the Indiana Code. For the fiscal year ended June 30, 2024, these counts were required on October 2, 2023 and February 1, 2024.

Enrollment documents and attendance records are required to be maintained by the School in accordance with guidance by the Indiana Department of Education (IDOE). 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. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9)

Forty students were tested for the South Bend Excel Center. On the spring count date, one student was not present on the count date and showed no signs of engagement in the two weeks prior to the count date. The student did not meet the School's documented requirements for inclusion in claims for state tuition support.

Thirty-five students were tested for the Hammond Excel Center. On the fall count date, one student was not present on the count date and attended only once prior to the count date. The student did not meet the School's documented requirements for academic engagement. On the spring count date, one student was not present on the count date and showed no signs of engagement in the two weeks prior to the count date. The student did not meet the School's documented requirements for inclusion in claims for state tuition support.

Twenty-seven students were tested for the Gary Excel Center. On the spring count date, one student was not present on the count date and showed no signs of engagement in the two weeks prior to the count date. The student did not meet the School's documented requirements for inclusion in claims for state tuition support.

School officials shall 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.

Exit Conference

The results of this report were discussed with Shire Kuch (Chief Financial Officer), Debie Coble (President and CEO of Goodwill Industries), and Anthony Allison (Board Chair). The School's response to this report is on page 5.



During and after the school year ending June 30, 2024, Goodwill LEADS, Inc. (The Excel Center) encountered significant turnover in several key positions. This led to the necessity of training new staff in various processes, including the proper documentation for Average Daily Membership (ADM) and the required follow-up for students who were enrolled but not regularly attending according to The Excel Center guidelines.

Throughout this transition, The Excel Center maintained regular communication with the Indiana Charter School Board (ICSB) and the Indiana State Board of Accounts (SBOA) to ensure that all issues and requirements were understood, adhered to, documented, and reported. Interim leadership stepped in to work closely with staff to identify and implement necessary changes. Audit results showed significant improvement in the accuracy of ADM counts from Fall 2023 to Spring 2024. Training and open communication with ICSB and SBOA continued throughout the year.

In the 2023-2024 school year, training sessions were conducted for staff at both the school and administrative levels to ensure that ADM count guidelines were understood and followed. All staff members involved in the ADM count or responsible for student contact were required to participate in this training, which has now become an annual requirement. Significant effort was put into verifying student counts at each count date, with data being reviewed multiple times. Starting with the February 2023 count date and continuing forward, internal ADM audits were conducted, with the accounting manager working closely with the registrar to ensure compliance with guidelines based on audit findings and SBOA documentation. Additionally, the accounting manager regularly checked in with the Data Manager (similar to a registrar) throughout the year to address and resolve any open issues promptly.

Staff responsible for documenting student follow-up were required to enter all student contact information into the Synergy tracking system. Verification of this data was included in the internal audit process. New attendance guidelines and tracking methods were also developed to better document student activity.

The process continues to be monitored regularly, with adjustments and additional internal controls implemented as needed to ensure accurate tracking of students and ADM counts going forward.

A handwritten signature in blue ink, appearing to read 'Shire Kuch', is positioned above the name and title.

Shire Kuch
CFO