



Paul D. Joyce, CPA  
State Examiner

## INDIANA STATE BOARD OF ACCOUNTS

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March 25, 2025

Charter School Board  
Signature School, Inc.  
Vanderburgh County, Indiana

We have reviewed the supplemental report for Signature School, Inc. prepared by Kemper CPA Group, 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 on page 4 of the report. Management's response is on page 6.

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

Tammy R. White, CPA  
Deputy State Examiner

**SIGNATURE SCHOOL, INC.**

**Vanderburgh County, Indiana**

**SUPPLEMENTAL COMPLIANCE  
EXAMINATION REPORT**

**Year Ended June 30, 2024**

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**SIGNATURE SCHOOL, INC.**

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**SIGNATURE SCHOOL, INC.**

**SCHOOL OFFICIALS**

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Charter School Board	Robert L. Koch, II	7/1/23 to 6/30/24
Executive Director	Jean Hitchcock	7/1/23 to 6/30/24
Treasurer	Susan Parsons	7/1/23 to 6/30/24
Finance Director	John Bertram	7/1/23 to 6/30/24



**TRANSMITTAL LETTER**

The Officials of  
Signature School, Inc.

We have audited the records of Signature School, Inc. (School) for the period from July 1, 2023 to June 30, 2024, and have issued our report thereon dated January 22, 2025. As part of our audit, we tested the School's compliance with provisions of the *Accounting and Uniform Compliance 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 School was not in compliance with those provisions.

January 22, 2025

*Kemper CPA Group, LLP*  
Certified Public Accountants and Consultants  
Evansville, Indiana



## INDEPENDENT ACCOUNTANT'S REPORT

Board of Directors  
Signature School, Inc.

We have examined Signature School, Inc.'s (School) compliance with the *Accounting and Uniform Compliance Manual for the audits of Indiana Charter Schools* issued by the Indiana State Board of Accounts (Manual) during the year ended June 30, 2024. Management is responsible for the School's compliance with those requirements. Our responsibility is to express an opinion on the School's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the requirements prescribed by the Indiana State Board of Accounts in *Guidelines for the Audits of Charter Schools Performed by Private Examiners*, and, accordingly, included examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide legal determination on the School's compliance with specified requirements.

Our examination disclosed certain instances of noncompliance with the Manual, as described in the Audit Results and Comments.

In our opinion, except for the noncompliance described in the third paragraph, the School complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2024.

This report is intended solely for the information and use of management, the Board of Directors, and the Indiana State Board of Accountants, and is not intended to be and should not be used by anyone other than these specified parties.

January 22, 2025

A handwritten signature in black ink that reads "Kemper CPA Group, LLP". The signature is written in a cursive, slightly slanted style.

Certified Public Accountants and Consultants  
Evansville, Indiana

**SIGNATURE SCHOOL, INC.**  
**Vanderburgh County, Indiana**  
**Audit Results and Comments**  
**Year Ended June 30, 2024**

**Approval of Payroll Rates**

Our testing of 23 employees revealed one employee whose pay rate was not approved or documented in an employment agreement or salary schedule.

Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools Part 10: All compensation and benefits paid to employees must be included in the at-will employment agreement or letter, or labor contract, or salary schedule, unless otherwise authorized by statute.

**SIGNATURE SCHOOL, INC.**  
**Vanderburgh County, Indiana**  
**Exit Conference**  
**Year Ended June 30, 2023**

The contents of this report were discussed on December 12, 2024, with the following persons:

Susan Parsons, Treasurer  
John Bertram, Finance Director

The Official Response has been made a part of this report and may be found on page 6.



John Bertram  
Finance Director  
610 Main Street  
Evansville, IN 47708  
Voice: 812-253-4358  
Fax: 812-421-9189  
E-mail: john.bertram@signature.edu

December 12, 2024,

Michelle Smith  
Kemper CPA Group Evansville, IN

Dear Michelle:

Please see our official response below to the Audit Results letter you provided for our June 30, 2024, audit.

**Approval of Payroll Rates**

The school had labor contracts on file in FY24 for all full-time employees. The Executive Director verbally approved the hourly rate for one part-time employee in FY24. The Finance Director paid the part-time employee in FY24 using this approved hourly rate but failed to get the Executive Director's signature on a labor contract for this part-time employee. Going forward, the Finance Director will add a note to the onboarding paperwork for all future employees that reminds the Finance Director to get a signed labor contract for each employee. This will prevent this oversight from happening again.

Sincerely,

A handwritten signature in cursive script that reads "John Bertram".

John Bertram  
Finance Director