



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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April 16, 2025

Charter School Board
Joshua Academy, Inc.
Vanderburgh County, Indiana

We have reviewed the supplemental report for Joshua Academy, 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 findings in the report on page 4. 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

JOSHUA ACADEMY, INC.

Vanderburgh County, Indiana

**SUPPLEMENTAL COMPLIANCE
EXAMINATION REPORT**

Year Ended June 30, 2024



JOSHUA ACADEMY, INC.

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JOSHUA ACADEMY, INC.

SCHOOL OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Charter School Board	Zachary LaGrange	7/1/20 to Current
Vice-President	Patricia Lowery	7/1/22 to 6/30/23
Board Treasurer	Madison Schuler	2/1/22 to Current
Board Secretary	Rhea Jones-Price	7/1/20 to Current
PTF Representative	Mitzi Burns	4/1/24 to Current
Finance Director	Sandy Byers	7/1/20 to Current
Principal	Arveneda McDonald	7/1/20 to Current
Board Member	James Snepp	7/1/20 to Current
Board Member	Marteia Finott	7/1/22 to Current
Board Member	Andrea Jefferson	7/1/22 to Current
Board Member	Ashley Walls	7/1/23 to Current



TRANSMITTAL LETTER

The Officials of
Joshua Academy, Inc.

We have audited the records of Joshua Academy, Inc. (Academy) for the period from July 1, 2023 to June 30, 2024, and have issued our report thereon dated September 24, 2024. As part of our audit, we tested the Academy'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, contract, and grant agreements. Reported in the Audit Results and Comments are matters where we believe the Academy was not in compliance with those provisions.

September 24, 2024

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



INDEPENDENT ACCOUNTANT'S REPORT

Board of Directors
Joshua Academy, Inc.

We have examined Joshua Academy, Inc.'s (Academy) 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 Academy's compliance with those requirements. Our responsibility to express an opinion on the Academy'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 Academy'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 a legal determination of the Academy'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 Academy 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 Accounts, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads 'Kemper CPA Group, LLP'.

September 24, 2024

Certified Public Accountants and Consultants
Evansville, Indiana

JOSHUA ACADEMY, INC.
Vanderburgh County, Indiana
Audit Results and Comments
Year Ended June 30, 2024

Sales Tax

Our testing of five credit card statements revealed six invoices that Joshua Academy paid sales tax on. The total amount of sales tax paid on these invoices was \$64.08.

Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools Part 10: Sales tax should not be paid inappropriately. Note that sales tax can be reimbursed for nonexempt purchases, including lodging.

Ticket Sales

Our testing of one extracurricular activity noted that pre-numbered physical tickets are not issued and ticket sales are not accounted for the SA-4 Ticket Sales Form.

Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools Part 8: Serially pre-numbered tickets by the printing supplier shall be used for all athletic and other social activities and events for which admission is charged. Part of the pre-numbered ticket must be given to the person paying for the ticket upon admission to the event. The other part of the ticket (which shall also be pre-numbered) must be retained. All tickets (unused tickets and stubs) shall be retained for audit. All tickets should be a different ticket color and numerical series for each price group. When cash for ticket sales is deposited with the charter school, the charter school's receipt issued therefore must show the number of tickets issued to the seller, the number returned unsold and the balance remitted in cash. All tickets (including free or reduced) must be listed and accounted for on the SA-4 Ticket Sales Form. Deposits must be made daily.

JOSHUA ACADEMY, INC.
Vanderburgh County, Indiana
Exit Conference
Year Ended June 30, 2024

The contents of this report were discussed on September 10, 2024, with the following persons:

Zachary LaGrange, President, Madison Schuler, Treasurer, Arveneda McDonald, Principal, and Sandy Byers, Finance Manager.

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



Joshua Academy
1230 East Illinois Street, Evansville, IN 47711
812-601-4300
www.JoshuaAcademySchools.com
Better with a "B"



We NOW have an Indiana
Department of Education
Grade of a "B".

September 13, 2024

To: State Board of Accounts
302 West Washington St.
Room E418
Indianapolis, IN 46204-2765

From: Zachary LaGrange, President of Board
Madison Schuler, Treasurer of Board
Arveneda McDonald, Principal
Sandy Byers, Finance Manager

OFFICIAL RESPONSE

For

Joshua Academy, Inc.

SALES TAX

Audit Comment: Our testing of five credit card statements revealed six invoices that Joshua Academy paid sales tax on. The total amount of sales tax paid on these invoices was \$64.08.

School Response: Joshua Academy will emphasize to all staff that sales tax is not to be paid for any transaction. We will make sure that all staff that purchase for the school have a sales tax-exempt form. The staff making the purchase will contact the vendor prior to making a purchase to let them know that we are sales tax exempt in an effort to minimize this issue in the future.

TICKET SALES

Audit Comment: Our testing of one extracurricular activity noted that pre-numbered physical tickets are not issued, and ticket sales are not accounted for the SA-4 Ticket Sales Form.

School Response: Going forward Joshua Academy will follow the guidelines for ticket sales.

Joshua Academy shall not discriminate against any student, teacher, or employee on the basis of race, religion, gender, or national origin. Furthermore, in regard to students, the school admits students of any race, religion, gender, color, national and ethnic origin, and disability to all the rights, privileges, programs, and activities generally accorded or made available to students at the school.