



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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April 9, 2025

Charter School Board
Indiana Online Learning Options, Inc.
Marion County, Indiana

We have reviewed the supplemental report for the Indiana Online Learning Options, Inc. prepared by CliftonLarsonAllen 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.

No findings were noted for the period of July 1, 2023 to June 30, 2024.

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
INDIANA ONLINE LEARNING OPTIONS, INC.**

MARION COUNTY, INDIANA

JULY 1, 2023 TO JUNE 30, 2024



CPAs | CONSULTANTS | WEALTH ADVISORS

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**INDIANA ONLINE LEARNING OPTIONS, INC.
MARION COUNTY, INDIANA
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**INDIANA ONLINE LEARNING OPTIONS, INC.
MARION COUNTY, INDIANA
SCHOOL OFFICIALS
JULY 1, 2023 TO JUNE 30, 2024**

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of Board of Directors	Stacy Taylor	07/01/2023 – 06/30/2024
Executive Director	Kelly Simone	07/01/2023 – 06/30/2024
Board Treasurer	Andrew Norris	07/01/2023 – 06/30/2024



CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Indiana Online Learning Options, Inc.
Indianapolis, Indiana

We have audited the financial statements of Indiana Online Learning Options, Inc. (IOL) 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 IOL'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. The School did not have any findings related to the Indiana State Board of Accounts compliance guidelines.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Indianapolis, Indiana
January 16, 2025

**INDIANA ONLINE LEARNING OPTIONS, INC.
MARION COUNTY, INDIANA
AUDIT RESULTS AND COMMENTS
JULY 1, 2023 TO JUNE 30, 2024**

No findings noted for the period of July 1, 2023 to June 30, 2024.

**INDIANA ONLINE LEARNING OPTIONS, INC.
MARION COUNTY, INDIANA
EXIT CONFERENCE
JULY 1, 2023 TO JUNE 30, 2024**

The contents of this report were discussed on January 3, 2025, with the School's Executive Director Kelly Simone and representatives from Pearson Education.

**INDIANA ONLINE LEARNING OPTIONS, INC.
MARION COUNTY, INDIANA
OFFICIAL RESPONSE
JULY 1, 2023 TO JUNE 30, 2024**

No findings noted for the period of July 1, 2023 to June 30, 2024 that required an official response.



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