



Paul D. Joyce, CPA  
State Examiner

## INDIANA STATE BOARD OF ACCOUNTS

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April 2, 2025

Charter School Board  
The Phalen Leadership Academy - Indiana, Inc.  
Marion County, Indiana

We have reviewed the supplemental report for The Phalen Leadership Academy - Indiana, 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.

We call your attention to the findings in the report on pages 3 through 11. Management's response is on pages 13 through 17.

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

**SUPPLEMENTAL AUDIT REPORT**  
**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.**  
**MARION COUNTY, INDIANA**  
**JULY 1, 2023 TO JUNE 30, 2024**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAcconnect.com](https://CLAcconnect.com)

**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.  
MARION COUNTY, INDIANA  
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JULY 1, 2023 TO JUNE 30, 2024**

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**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.  
MARION COUNTY, INDIANA  
SCHEDULE OF OFFICIALS  
JULY 1, 2023 TO JUNE 30, 2024**

<u>Office</u>	<u>Official</u>	<u>Term</u>
CEO	Earl Phalen	07/01/2023 – 06/30/2024
CFO	Eva Spilker	07/01/2023 – 06/30/2024



## INDEPENDENT AUDITORS' REPORT

School Officials  
The Phalen Leadership Academy – Indiana, Inc.  
Indianapolis, Indiana

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of The Phalen Leadership Academy – Indiana, Inc. (PLA), as of and for the year ended June 30, 2024, and have issued our report thereon dated February 27, 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 PLA was not in compliance with those provisions.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Indianapolis, Indiana  
February 27, 2025

**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.  
MARION COUNTY, INDIANA  
AUDIT RESULTS AND COMMENTS  
JULY 1, 2023 TO JUNE 30, 2024**

**Jim and Rosemary Phalen Leadership Academy (JRPLA)**

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – ENROLLMENT**

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE). JRPLA has adopted a policy requiring additional documents to be obtained at enrollment. The process used did not result in maintaining consistent and complete enrollment records for twenty-two (22) of the sixty (60) students tested. These selections were missing the certain forms or forms were incomplete as required by PLA’s enrollment policy.

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.

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9)

**TRAVEL CLAIMS – MILEAGE REIMBURSEMENT**

During testing, it was noted that one (1) claim tested was paid at the incorrect mileage reimbursement rate.

The charter school must establish a travel policy that details the procedures for an employee to get approval to attend meetings and conferences; must detail when an employee is in travel status; must detail the procedures for employees to get reimbursement for travel expenses; and the policy must establish a reasonable mileage reimbursement rate. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8)

**GENERAL DISBURSEMENTS – SALES TAX**

Sales tax can be avoided or reimbursed for purchases eligible under the state tax exemption guidelines. During our testing of vendor disbursements noted there was one (1) instance of the 25 disbursement selections where JRPLA paid sales tax.

Charter schools are eligible for an exemption from the state sales tax on purchases. To obtain the exemption for a Sales Tax Exemption Certificate, application shall be made to the Sales Tax Division of the Department of Revenue. This certificate must be presented at the time a purchase is made to avoid paying sales tax. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 10).

**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.  
MARION COUNTY, INDIANA  
AUDIT RESULTS AND COMMENTS  
JULY 1, 2023 TO JUNE 30, 2024**

**George and Veronica Phalen Leadership Academy (GVPLA)**

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – ENROLLMENT**

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE). GVPLA has adopted a policy requiring additional documents to be obtained at enrollment. The process used did not result in maintaining consistent and complete enrollment records for four (4) of the sixty (60) students tested. These selections were missing the certain forms or forms were incomplete as required by PLA's enrollment policy.

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.

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9)

**GENERAL RECEIPTS – TIMELY DEPOSITS**

During testing it was noted that five (5) occasions of the twenty-five (25) receipts tested were not deposited in a timely manner. The timing of the deposits for the items not in compliance were all over twelve (12) days.

All charter school money must be deposited in the designated depository not later than the business day following the receipt of funds on business days of the depository in the same form in which the funds were received. Timely receipts and deposits are required to provide the organizer and charter school administration with current information necessary for all financial decisions. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8)

**TRAVEL CLAIMS – RECEIPTS**

During testing, it was noted that there were six (6) occasions out of the nine (9) claims tested in which there were no receipts provided for the reimbursements.

The charter school shall only reimburse employees for travel expenses when appropriate claims are submitted. The claims must be in writing, itemized, and supported with original receipts, and documentation that the trip was for charter school business. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8)

**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.  
MARION COUNTY, INDIANA  
AUDIT RESULTS AND COMMENTS  
JULY 1, 2023 TO JUNE 30, 2024**

**George and Veronica Phalen Leadership Academy (GVPLA) (Continued)**

**TRAVEL CLAIMS – MILEAGE REIMBURSEMENT**

During testing, it was noted that two (2) of the two (2) claims tested were paid at the incorrect mileage reimbursement rate.

The charter school must establish a travel policy that details the procedures for an employee to get approval to attend meetings and conferences; must detail when an employee is in travel status; must detail the procedures for employees to get reimbursement for travel expenses; and the policy must establish a reasonable mileage reimbursement rate. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8)

**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.  
MARION COUNTY, INDIANA  
AUDIT RESULTS AND COMMENTS  
JULY 1, 2023 TO JUNE 30, 2024**

**Phalen @ George H Fisher 93 (PLA93)**

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – ENROLLMENT**

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE). PLA93 has adopted a policy requiring additional documents to be obtained at enrollment. The process used did not result in maintaining consistent and complete enrollment records for twenty (20) of the sixty (60) students tested. These selections were missing the certain forms or forms were incomplete as required by PLA's enrollment policy.

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.

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9)

**TRAVEL CLAIMS – MILEAGE REIMBURSEMENT**

During testing, it was noted that three (3) of the three (3) claims tested were paid at the incorrect mileage reimbursement rate.

The charter school must establish a travel policy that details the procedures for an employee to get approval to attend meetings and conferences; must detail when an employee is in travel status; must detail the procedures for employees to get reimbursement for travel expenses; and the policy must establish a reasonable mileage reimbursement rate. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8)

**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.  
MARION COUNTY, INDIANA  
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**Jim and Rosemary Phalen Leadership Academy High School (JRPLA HS)**

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – ENROLLMENT**

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE). JRPLA HS has adopted a policy requiring additional documents to be obtained at enrollment. The process used did not result in maintaining consistent and complete enrollment records for twenty-eight (28) of the sixty (60) students tested. These selections were missing the certain forms or forms were incomplete as required by the School's enrollment policy.

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.

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9)

**MILEAGE REIMBURSEMENT**

During testing, it was noted that one (1) claim tested was paid at the incorrect mileage reimbursement rate.

The charter school must establish a travel policy that details the procedures for an employee to get approval to attend meetings and conferences; must detail when an employee is in travel status; must detail the procedures for employees to get reimbursement for travel expenses; and the policy must establish a reasonable mileage reimbursement rate. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8)

**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.  
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**Phalen Leadership Academy at Francis Scott Key 103 (PLA103)**

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – ENROLLMENT**

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE). PLA103 has adopted a policy requiring additional documents to be obtained at enrollment. The process used did not result in maintaining consistent and complete enrollment records for twenty (20) of the sixty (60) students tested. These selections were missing the certain forms or forms were incomplete as required by PLA's enrollment policy.

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.

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9)

**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.  
MARION COUNTY, INDIANA  
AUDIT RESULTS AND COMMENTS  
JULY 1, 2023 TO JUNE 30, 2024**

**Phalen Virtual Leadership Academy (PLAVS)**

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – ENROLLMENT**

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE). The process used did not result in maintaining consistent and complete enrollment records for twenty-four (24) of the ninety (90) students tested. These selections were missing the certain forms or forms were incomplete as required by the School's enrollment policy.

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.

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9)

**TRAVEL CLAIMS – MILEAGE REIMBURSEMENT**

During testing, it was noted that one (1) of the five (5) claims tested were paid at the incorrect mileage reimbursement rate.

The charter school must establish a travel policy that details the procedures for an employee to get approval to attend meetings and conferences; must detail when an employee is in travel status; must detail the procedures for employees to get reimbursement for travel expenses; and the policy must establish a reasonable mileage reimbursement rate. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8)

**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.  
MARION COUNTY, INDIANA  
AUDIT RESULTS AND COMMENTS  
JULY 1, 2023 TO JUNE 30, 2024**

**Louis B. Russel Jr. School 48 (PLA48)**

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – ENROLLMENT**

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE). PLA48 has adopted a policy requiring additional documents to be obtained at enrollment. The process used did not result in maintaining consistent and complete enrollment records for one (1) of the sixty (60) students tested. These selections were missing the certain forms or forms were incomplete as required by the School's enrollment policy.

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.

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9)

**MILEAGE REIMBURSEMENT**

During testing, it was noted that one (1) claim tested was paid at the incorrect mileage reimbursement rate.

The charter school must establish a travel policy that details the procedures for an employee to get approval to attend meetings and conferences; must detail when an employee is in travel status; must detail the procedures for employees to get reimbursement for travel expenses; and the policy must establish a reasonable mileage reimbursement rate. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8)

**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.  
MARION COUNTY, INDIANA  
AUDIT RESULTS AND COMMENTS  
JULY 1, 2023 TO JUNE 30, 2024**

**Promise Prep (PP)**

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – ENROLLMENT**

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE). PP has adopted a policy requiring additional documents to be obtained at enrollment. The process used did not result in maintaining consistent and complete enrollment records for two (2) of the twenty (20) students tested. These selections were missing the certain forms or forms were incomplete as required by PLA's enrollment policy.

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.

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9)

**MILEAGE REIMBURSEMENT**

During testing, it was noted that one (1) claim tested was paid at the incorrect mileage reimbursement rate.

The charter school must establish a travel policy that details the procedures for an employee to get approval to attend meetings and conferences; must detail when an employee is in travel status; must detail the procedures for employees to get reimbursement for travel expenses; and the policy must establish a reasonable mileage reimbursement rate. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8)

**THE PHALEN LEADERSHIP ACADEMY – INDIANA, INC.  
MARION COUNTY, INDIANA  
EXIT CONFERENCE  
JULY 1, 2023 TO JUNE 30, 2024**

The contents of this report were discussed with Eva Spilker, Chief Financial Officer, and Jeffrey Larkins, Director of Finance and Accounting, on January 30, 2025. The Official Response has been made a part of this report and may be found on page 13.

# Phalen Leadership Academies



## CORRECTIVE ACTION PLAN FOR

<b>Report period:</b>	July 1, 2023 to June 30, 2024
<b>School Name(s):</b>	Jim and Rosemary Phalen Leadership Academy (JRPLA) George and Veronica Phalen Leadership Academy (GVPLA) Phalen @ George H Fisher 93 (PLA93) Jim and Rosemary PLA High School (JRPLA HS) Phalen Leadership Academy at Francis Scott Key (PLA103) Phalen Virtual Leadership Academy (PLAVS) Louis B Russel Jr. School 48 (PLA48) Promise Prep (PP)
<b>Title of result and comment:</b>	Average Daily Membership (ADM) Testing - Enrollment
<b>Contact Person Responsible for Corrective Action:</b>	Lili Gilbes, Regional Director of Compliance and State Reporting
<b>Contact's Phone Number:</b>	570-983-2955
<b>Contact's Email Address:</b>	lgilbes@phalenacademies.org
<b>Views of Responsible Official:</b>	We agree with the findings identified.
<b>Description of Corrective Action Plan:</b>	Phalen Leadership Academies (PLA) plan of action is to implement two internal SIS and scholar documentation audits throughout the school year to ensure data accuracy. PLA will follow up after each audit to give administrative staff and school leaders feedback. PLA will also provide monthly and/or quarterly monitoring to help support our efforts to sustain and report accurately during the different reporting periods.
<b>Anticipated Completion Date:</b>	June 30, 2025
<b>If applicable, Document the reason the issue will NOT be corrected within 6 months:</b>	

# Phalen Leadership Academies



## CORRECTIVE ACTION PLAN FOR

<b>Report period:</b>	July 1, 2023 to June 30, 2024
<b>School Name(s):</b>	Jim and Rosemary Phalen Leadership Academy (JRPLA) George and Veronica Phalen Leadership (GVPLA) Phalen @ George H Fisher 93 (PLA93) Jim and Rosemary PLA High School (JRPLA HS) Phalen Virtual Leadership Academy (PLAVS) Louis B Russel Jr. School 48 (PLA48) Promise Prep (PP)
<b>Title of result and comment:</b>	TRAVEL CLAIMS – MILEAGE REIMBURSEMENT
<b>Contact Person Responsible for Corrective Action:</b>	Jeffrey Larkins, Director of Finance & Accounting
<b>Contact's Phone Number:</b>	917-502-1711
<b>Contact's Email Address:</b>	jlarkins@phalenacademies.org
<b>Views of Responsible Official:</b>	We agree with the findings identified.
<b>Description of Corrective Action Plan:</b>	Phalen Leadership Academies (PLA) aims to improve by providing training and ensuring accountants monitor and apply the correct IRS mileage reimbursement rate. Additionally, please note that PLA has an active travel policy.
<b>Anticipated Completion Date:</b>	June 30, 2025
<b>If applicable, Document the reason the issue will NOT be corrected within 6 months:</b>	

# Phalen Leadership Academies



## CORRECTIVE ACTION PLAN FOR

<b>Report period:</b>	July 1, 2023 to June 30, 2024
<b>School Name(s):</b>	George and Veronica Phalen Leadership Academy (GVPLA)
<b>Title of result and comment:</b>	TRAVEL CLAIMS – RECEIPTS
<b>Contact Person Responsible for Corrective Action:</b>	Jeffrey Larkins, Director of Finance & Accounting
<b>Contact's Phone Number:</b>	917-502-1711
<b>Contact's Email Address:</b>	jlarkins@phalenacademies.org
<b>Views of Responsible Official:</b>	We agree with the findings identified.
<b>Description of Corrective Action Plan:</b>	Phalen Leadership Academies aims to improve by offering training and ensuring that accountants thoroughly monitor staff reimbursement claims. They will verify that all receipts are included with requests before approving them for payment.
<b>Anticipated Completion Date:</b>	June 30, 2025
<b>If applicable, Document the reason the issue will NOT be corrected within 6 months:</b>	

# Phalen Leadership Academies



## CORRECTIVE ACTION PLAN FOR:

<b>Report period:</b>	July 1, 2023 to June 30, 2024
<b>School Name(s):</b>	Jim and Rosemary Phalen Leadership Academy (JRPLA)
<b>Title of result and comment:</b>	GENERAL DISBURSEMENTS – SALES TAXES
<b>Contact Person Responsible for Corrective Action:</b>	Jeffrey Larkins, Director of Finance & Accounting
<b>Contact's Phone Number:</b>	917-502-1711
<b>Contact's Email Address:</b>	jlarkins@phalenacademies.org
<b>Views of Responsible Official:</b>	We agree with the findings identified.
<b>Description of Corrective Action Plan:</b>	Phalen Leadership Academies plan of action aims to improve by providing training and ensuring that staff involved in the procurement process have access to the sales tax exemption certificate, which is submitted to vendors when a purchase is made.
<b>Anticipated Completion Date:</b>	June 30, 2025
<b>If applicable, Document the reason the issue will NOT be corrected within 6 months:</b>	

# Phalen Leadership Academies



## CORRECTIVE ACTION PLAN FOR

<b>Report period:</b>	July 1, 2023 to June 30, 2024
<b>School Name(s):</b>	George and Veronica Phalen Leadership Academy (GVPLA)
<b>Title of result and comment:</b>	GENERAL RECEIPTS – TIMELY DEPOSITS
<b>Contact Person Responsible for Corrective Action:</b>	Jeffrey Larkins, Director of Finance & Accounting
<b>Contact's Phone Number:</b>	917-502-1711
<b>Contact's Email Address:</b>	jlarkins@phalenacademies.org
<b>Views of Responsible Official:</b>	We agree with the findings identified.
<b>Description of Corrective Action Plan:</b>	Phalen Leadership Academies' plan of action aims to improve our financial processes by training accountants to ensure they understand and follow timely deposit protocols. We will also update our standard operating procedures for handling deposits, including guidelines on timeliness, responsibilities, and escalation processes for delayed deposits.
<b>Anticipated Completion Date:</b>	June 30, 2025
<b>If applicable, Document the reason the issue will NOT be corrected within 6 months:</b>	



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.