



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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February 23, 2024

Charter School Board
Smith Academy for Excellence
Allen County, Indiana

We have reviewed the Supplemental Audit Report for Smith Academy for Excellence, Inc. prepared by CliftonLarsonAllen LLP, Independent Public Accountants, for the period July 1, 2022 to June 30, 2023. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

No findings were noted for the period of July 1, 2022 to June 30, 2023.

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

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

**SUPPLEMENTAL AUDIT REPORT
OF
SMITH ACADEMY FOR EXCELLENCE, INC.**

ALLEN COUNTY, INDIANA

JULY 1, 2022 TO JUNE 30, 2023



CPAs | CONSULTANTS | WEALTH ADVISORS

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**SMITH ACADEMY FOR EXCELLENCE, INC.
TABLE OF CONTENTS
JULY 1, 2022 TO JUNE 30, 2023**

SCHOOL OFFICIALS	1
INDEPENDENT AUDITORS' REPORT	2
AUDIT RESULTS AND COMMENTS	3
EXIT CONFERENCE	4
OFFICIAL RESPONSE	5

**SMITH ACADEMY FOR EXCELLENCE, INC.
ALLEN COUNTY, INDIANA
SCHOOL OFFICIALS
JULY 1, 2022 TO JUNE 30, 2023**

<u>Office</u>	<u>Official</u>	<u>Term</u>
Board President	Yul Craig Martin	07/01/2022 – 06/30/2023
School Leader	Corey Smith	07/01/2022 – 06/30/2023
School Treasurer	Melinda Benkovsky	07/01/2022 – 06/30/2023



INDEPENDENT AUDITORS' REPORT

Board of Directors
Smith Academy for Excellence, Inc.
Fort Wayne, Indiana

We have audited the financial statements of Smith Academy for Excellence, Inc. (the Academy) as of and for the year ended June 30, 2023, and have issued our report thereon December 20, 2023. 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. The School did not have any findings related to the Indiana State Board of Accounts compliance guidelines.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Indianapolis, Indiana
December 20, 2023

**SMITH ACADEMY FOR EXCELLENCE, INC.
ALLEN COUNTY, INDIANA
AUDIT RESULTS AND COMMENTS
JULY 1, 2022 TO JUNE 30, 2023**

No findings noted for the period of July 1, 2022 to June 30, 2023.

**SMITH ACADEMY FOR EXCELLENCE, INC.
ALLEN COUNTY, INDIANA
EXIT CONFERENCE
JULY 1, 2022 TO JUNE 30, 2023**

The contents of this report were discussed on December 20, 2023 with Corey Smith (School Leader) and Renee Lindemann (Staff Accountant, The Leona Group).

**SMITH ACADEMY FOR EXCELLENCE, INC.
ALLEN COUNTY, INDIANA
OFFICIAL RESPONSE
JULY 1, 2022 TO JUNE 30, 2023**

No findings noted for the period of July 1, 2022 to June 30, 2023 that required an official response.



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