



**STATE OF INDIANA**  
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March 11, 2024

Charter School Board  
Aspire Charter Academy, Inc.  
Lake County, Indiana

We have reviewed the Supplemental Audit Report for Aspire Charter Academy, 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.

We call your attention to the finding in the report on page 3. Management's response is on page 5.

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  
OF  
ASPIRE CHARTER ACADEMY, INC.**

**LAKE COUNTY INDIANA**

**JULY 1, 2022 TO JUNE 30, 2023**



CPAs | CONSULTANTS | WEALTH ADVISORS

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**ASPIRE CHARTER ACADEMY, INC.  
LAKE COUNTY, INDIANA  
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JULY 1, 2022 TO JUNE 30, 2023**

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**ASPIRE CHARTER ACADEMY, INC.  
LAKE COUNTY, INDIANA  
SCHOOL OFFICIALS  
JULY 1, 2022 TO JUNE 30, 2023**

<u>Office</u>	<u>Official</u>	<u>Term</u>
Board President	Denise Dillard	07/01/2022 – 06/30/2023
Board Treasurer	Rachael Wright	07/01/2022 – 06/30/2023
School Leader	Renae Robinson	07/01/2022 – 06/30/2023



CliftonLarsonAllen LLP  
CLAconnect.com

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Aspire Charter Academy, Inc.  
Gary, Indiana

We have audited the financial statements of Aspire Charter Academy, Inc. (the Academy) as of and for the year ended June 30, 2023 and have issued our report thereon dated February 13, 2024. As part of our audit, we tested the Academy'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 the Academy was not in compliance with those provisions.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Indianapolis, Indiana  
February 13, 2024

**ASPIRE CHARTER ACADEMY, INC.**  
**LAKE COUNTY, INDIANA**  
**AUDIT RESULTS AND COMMENTS**  
**JULY 1, 2022 TO JUNE 30, 2023**

**AVERAGE DAILY MEMBERSHIP (ADM) TESTING – REPORTING CERTIFICATIONS**

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE) for each student. In addition, the School 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 five (5) students (4 fall, 1 spring) of the 60 tested for enrollment. The students were missing the proof of residency documentation and/or birth certificate as required by the School's policy.

Records such as paper or electronic enrollment applications, as well as copies of birth certificates and proof of residency, etc. as determined by policy or normal practice by the school should be maintained (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9).

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 20-43-1-11.5 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.

**ASPIRE CHARTER ACADEMY, INC.  
LAKE COUNTY, INDIANA  
EXIT CONFERENCE  
JULY 1, 2022 TO JUNE 30, 2023**

The contents of this report were discussed on January 24, 2024, with Rachael Wright (Board Treasurer), Renae Robinson (School Leader), along with Nate McCorry and Andrew Gayle from National Heritage Academies. Official response has been made part of this report and may be found beginning on page 5.

**Aspire Charter Academy, Inc.**

**June 30, 2023**

**Corrective Action Plan**

**Condition:** Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE) for each student. In addition, the School 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 five (5) students (4 fall, 1 spring) of the 60 tested for enrollment. The students were missing the proof of residency documentation and/or birth certificate as required by the School's policy.

**Planned Corrective Action:** The School will retain evidence supporting enrollment of students. While the School agrees with the finding, three of the five students that were considered exceptions, withdrew from the school and their respective files were sent to the new school. Per NHA's policy, the School will release student files upon receipt of a properly completed records release form from another school. NHA's retention policy on Proof of Residency is when the student is in "Active" status.

**Contact person responsible for corrective action:** Nate McCorry/ Beth Dorman

**Anticipated Completion Date:** 3/31/2024



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