



**STATE OF INDIANA**  
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February 13, 2024

Charter School Board  
Goodwill LEADS, Inc. - The Excel Center  
St. Joseph County, Indiana

We have reviewed the Supplemental Audit Report of Goodwill LEADS, Inc. - The Excel Center prepared by Kruggel, Lawton & Company LLC, 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  
Goodwill LEADS, Inc. (The Excel Center)

ST. JOSEPH COUNTY, INDIANA  
July 1, 2022 to June 30, 2023

**Contents**

School Officials ..... 1

Transmittal Letter..... 2

Audit Results and Comments..... 3

    AVERAGE DAILY MEMBERSHIP ..... 3

Exit Conference ..... 4

**Goodwill LEADS, Inc. (The Excel Center)**  
**ST. JOSEPH COUNTY, INDIANA**  
**July 1, 2022 to June 30, 2023**

**School Officials**

Office	Official	Term
Board Chair	Anthony Allison	7/1/2022-6/30/2023
Chief Financial Officer	Karman Eash	7/1/2022-6/30/2023
Superintendent	Chris Alber	7/1/2022-6/30/2023
School Director (South Bend)	Melissa LaPlace	7/1/2022-6/30/2023
School Director (Elkhart)	Mike Gallo	7/1/2022-6/30/2023
School Director (Hammond)	Countance Anderson	7/1/2022-6/30/2023
School Director (Gary)	Theresa Knipe	7/1/2022-6/30/2023
School Director (Gary)	Aquinas Lewis	10/23/2023-6/30/2024
Accounting Manager	James Wiggins	7/1/2022-6/30/2023



The Board of Directors  
Goodwill LEADS, Inc. (The Excel Center)

We have audited the financial statements of Goodwill LEADS, Inc. (The Excel Center) (the “School”) as of and for the year ended June 30, 2023 and have issued our report thereon dated January 30, 2024. 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 the School was not in compliance with those provisions.

Respectfully submitted,

A handwritten signature in blue ink that reads 'Kruggel, Lawton &amp; Company LLC'.

Certified Public Accountants

South Bend, Indiana  
January 30, 2024

**Goodwill LEADS, Inc. (The Excel Center)**  
**ST. JOSEPH COUNTY, INDIANA**  
**July 1, 2022 to June 30, 2023**

**Audit Results and Comments**

**AVERAGE DAILY MEMBERSHIP**

The School reports Average Daily Membership (ADM) counts on a biannual basis as required by the Indiana Code. For the fiscal year ended June 30, 2023, these counts were required on September 16, 2022 and February 1, 2023.

Enrollment documents and attendance records are required to be maintained by the School in accordance with guidance by the Indiana Department of Education (IDOE). 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. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9)

Twenty-four students were tested for the South Bend Excel Center. On the fall count date, one student was not present on the count date and showed no signs of engagement in the two weeks prior to the count date. Of the one exception who was not present and showed no signs of engagement for the two weeks prior to the count date, the School did not follow its documented engagement policy for this student.

Twenty-six students were tested for the Hammond Excel Center. On the fall count date, one student was not present on the count date and showed no signs of engagement in the two weeks prior to the count date. Of the one exception who was not present and showed no signs of engagement for the two weeks prior to the count dates, the School did not follow its documented engagement policy for this student.

Twenty-eight students were tested for the Elkhart Excel Center. On the fall count date, three students were not present on the count date and showed no signs of engagement in the two weeks prior to the count date. Of the three exceptions who were not present and showed no signs of engagement for the two weeks prior to the count date, the School did not follow its documented engagement policy for these three students.

School officials shall contact the IDOE, Division of School Finance, to determine possible steps to be taken to correct any overpayment to the school because of incorrect reporting.

**Goodwill LEADS, Inc. (The Excel Center)**  
**ST. JOSEPH COUNTY, INDIANA**  
**July 1, 2022 to June 30, 2023**

**Exit Conference**

The contents of this report are scheduled to be discussed on January 30, 2024 with Chris Alber (Vice President of Excel), James Wiggins (Accounting Manager), Karman Eash (Chief Financial Officer), Debie Coble (President and CEO of Goodwill Industries), and Anthony Allison (Board Chair). The Official Response has been made a part of this report and may be found on page 5.

## **Official Response to Audit Results and Comments Regarding Average Daily Membership**

During the school year ending June 30, 2022, Goodwill LEADS, Inc. (The Excel Center) experienced significant turnover in several key positions in the organization. Of those changes, the most significant was the VP of Excel Centers who left on November 3, 2021. The replacement VP did not start until July 1, 2022. The school registrar also resigned during the 2021-2022 school year.

As a result of these key resignations and other positions, new staff were being trained in various processes at the school, including the proper documentation needed for Average Daily Membership (ADM) and required follow-up for those students who were enrolled but identified as not regularly attending according to The Excel Center guidelines.

During the transition of staff, The Excel Center has been in regular contact with Indiana Charter School Board (“ICSB”) staff and Indiana State Board of Accounts (“SBOA”) staff to ensure a variety of issues and requirements were understood, followed, documented and reported on. During the time between VP’s, the President/CEO of Goodwill Industries of Michiana, Inc., the sponsor of The Excel Centers, stepped in as interim leader to the schools and worked closely with staff to understand and implement necessary changes as weaknesses were identified. Audit testing results indicate that there was significant improvement from Fall 2021 to Spring 2022 ADM in terms of properly counting students. Training and open communication with ICSB and SBOA continued with the hiring of the new VP of Excel Centers on July 1, 2022.

During the 2022-2023 school year, training was conducted with staff in each of the schools and at the administrative level to ensure ADM count guidelines were understood and followed going forward. Each staff member involved in the ADM count or who was responsible for student contact was required to participate in this training and it has been incorporated as an annual requirement.

Significant time and effort goes into verifying the student count at each count date and data is reviewed multiple times. Beginning with the February 2022 count date and continuing forward, internal ADM audits were conducted where the accounting manager works closely with the registrar to ensure guidelines based on information provided as a result of this audit and as documented in the SBOA Guidelines for the Audits of Charter Schools are being followed. Additionally, the accounting manager checks in with the registrar regularly throughout the year to discuss any open issues and resolve them timely.

School staff members who are responsible for documenting student follow-up are required to enter all student contact in the Synergy tracking system. Verification of this data has been included in the internal audit process as well. New attendance guidelines and tracking were also developed to better document student activity.

The above efforts, started during the 2021-2022 school year have resulted in significantly fewer issues during the Fall 2022 count date and no documented issues during the Spring 2023 count date. The process continues to be monitored on a regular basis. Adjustments and/or additional internal controls are implemented when deemed necessary to ensure proper tracking of students and accurate ADM counts going forward.