



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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February 8, 2024

Charter School Board  
21st Century Charter School @ Gary, Inc.  
Lake County, Indiana

We have reviewed the Supplemental Audit Report for 21st Century Charter School @ Gary, Inc. prepared by Crowe 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 Indiana State Board of Accounts.

We call your attention to the findings in the report on page 3. Management's response can be found immediately following each finding.

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

INDIANA STATE BOARD OF ACCOUNTS  
COMPLIANCE REPORT OF  
**21<sup>st</sup> CENTURY CHARTER SCHOOL @ GARY, INC.**

LAKE COUNTY, INDIANA  
July 1, 2022 to June 30, 2023

21<sup>st</sup> CENTURY CHATER SCHOOL AT GARY, INC.

LAKE COUNTY, INDIANA  
July 1, 2022 to June 30, 2023

TABLE OF CONTENTS

SCHOOL OFFICIALS .....	1
TRANSMITTAL LETTER .....	2
AUDIT RESULTS AND COMMENTS .....	3
EXIT CONFERENCE .....	4



21<sup>st</sup> CENTURY CHARTER SCHOOL AT GARY, INC.  
SCHOOL OFFICIALS

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<b>Office</b>	<b>Official</b>	<b>Term</b>
Lead Principal	Nicole McIntosh	July 1, 2022 to June 30, 2023
Treasurer	Dana Teasley	July 1, 2022 to June 30, 2023
President of the Charter Board	Arlene Colvin	July 1, 2022 to June 30, 2023

## TRANSMITTAL LETTER

Board of Directors and Management  
21<sup>st</sup> Century Charter School at Gary, Inc.  
Indianapolis, Indiana

We have audited the financial statements of 21<sup>st</sup> Century Charter School at Gary, Inc. ( the "School") for the period from July 1, 2022 to June 30, 2023 and have issued our report thereon January 31, 2024. As part of our audit, we performed certain tests of the School's compliance with provisions of the Accounting and Uniform Compliance Guidelines Manual ("Manual") for the audits of Indiana Charter Schools issued by the Indiana State Board of Accounts and related provisions of laws, regulations, contracts and grant agreements. Reported in the Audited Results and Comments are matters where we believe the School was not in compliance with those provisions. However, providing an opinion on compliance with the Manual was not an objective of our tests, and accordingly, we do not express such an opinion.

The School's responses to the findings identified in our report are described in the accompanying pages. The School's responses were not subjected to the procedures applied in the tests of the School's compliance with the Manual and, accordingly, we express no opinion on them.



Crowe LLP

Indianapolis, Indiana  
January 31, 2024

21st CENTURY CHARTER SCHOOL AT GARY, INC.  
AUDIT RESULTS AND COMMENTS  
July 1, 2022 to June 30, 2023

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**FINDING 2023-001: CONFLICT OF INTEREST STATEMENTS**

**Criteria:** Part 13 of the Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools notes that conflict of interest statements should be filed and provided to State Board of Accounts.

**Condition:** During our review of conflict of interest statements, we noted multiple board members did not complete the conflict of interest form for the year under review. The same comment also appeared in the prior year report finding 2022-01.

**Recommendation:** We recommend all board members complete their conflict of interest statements in a timely manner.

**Management Response:** Management agrees with finding. Management communicates the requirement to board members frequently and will continue to work with all board members to ensure conflict of interest forms are completed in a timely manner.

**FINDING 2023-002: 100R Report Submission**

**Criteria:** Per Indiana Code 5-11-13-1(a) and as noted within the Indiana Charter School Manual every state, county, city, town, township, or school official . . . shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents . . . and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts . . . The certification must be filed electronically in the manner prescribed under IC 5-14-3.8-7

**Condition:** During our review of 100R report, we noted that the 2022 report was submitted on September 7, 2023 which is outside the required submission date of January 31, 2023. The same comment also appeared in the prior year report finding 2022-02.

**Recommendation:** We recommend the 100R report be submitted by January 31<sup>st</sup> of the subsequent year.

**Management Response:** Management agrees with finding. Management will continue to communicate the requirements to the human resource team and work to ensure the 100R report is completed in a timely manner

21<sup>st</sup> CENTURY CHARTER SCHOOL AT GARY, INC.  
EXIT CONFERENCE  
July 1, 2022 to June 30, 2023

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The contents of this report were discussed on January 29, 2024 with Dana Teasley, Treasurer. The Official Response has been made a part of this report and may be found immediately following the findings on the previous page.