



STATE OF INDIANA
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February 13, 2024

Charter School Board
Hoosier Academy, Inc.
d/b/a Hoosier College and Career Academy
Marion County, Indiana

We have reviewed the Supplemental Audit Report for Hoosier Academy, Inc. d/b/a Hoosier College and Career Academy 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 can be found 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

**HOOSIER ACADEMY, INC.
DBA: HOOSIER COLLEGE AND CAREER ACADEMY
MARION COUNTY, INDIANA**

SUPPLEMENTAL AUDIT REPORT

JULY 1, 2022 TO JUNE 30, 2023



CPAs | CONSULTANTS | WEALTH ADVISORS

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**HOOSIER ACADEMY, INC.
DBA: HOOSIER COLLEGE AND CAREER ACADEMY
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**HOOSIER ACADEMY, INC.
DBA: HOOSIER COLLEGE AND CAREER ACADEMY
MARION COUNTY, INDIANA
SCHOOL OFFICIALS
JULY 1, 2022 TO JUNE 30, 2023**

<u>Office</u>	<u>Official</u>	<u>Term</u>
Board President	Jayne Short-DeLeon	07/01/2022 – 06/30/2023
Head of School	David Rarick	07/01/2022 – 06/30/2023
Board Treasurer	Gary Meyer	07/01/2022 – 06/30/2023



CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
Hoosier Academy, Inc.
DBA: Hoosier College and Career Academy
Indianapolis, Indiana

We have audited the financial statements of Hoosier Academy, Inc. DBA: Hoosier College and Career Academy (Hoosier Academy) 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 Hoosier 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 Hoosier Academy was not in compliance with those provisions.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Indianapolis, Indiana
January 30, 2024

**HOOSIER ACADEMY, INC.
DBA: HOOSIER COLLEGE AND CAREER ACADEMY
MARION COUNTY, INDIANA
AUDIT RESULTS AND COMMENTS
JULY 1, 2022 TO JUNE 30, 2023**

AVERAGE DAILY MAINTENANCE (ADM) TESTING

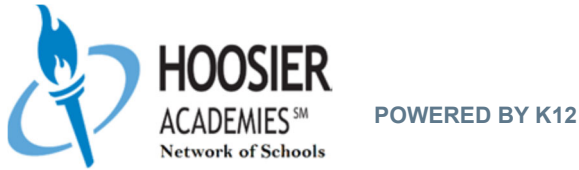
Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE). Hoosier Academy (specifically Insight School of Indiana) has adopted a policy requiring birth certificates, immunization records, and proof of residency. The process used did not result in maintaining consistent and complete enrollment records. The Insight School of Indiana had 1 of 90 students missing documentation as required by the policy (student was missing a birth certificate).

Records such as paper or electronic enrollment applications, as well as copies of birth certificates and proof of residence, 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.

**HOOSIER ACADEMY, INC.
DBA: HOOSIER COLLEGE AND CAREER ACADEMY
MARION COUNTY, INDIANA
EXIT CONFERENCE
JULY 1, 2022 TO JUNE 30, 2023**

The contents of this report were discussed on December 19, 2023 with Jayme Short-Deleon (Board President), Gary Meyer (Board Treasurer), and representatives from K12, Inc. The Official Response has been made a part of this report and may be found on page 5.



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Website: <http://in.insightschools.net>

ADM Testing and Enrollment Documentation – Response by HOS

Background: The audit findings revealed that Hoosier Academy Indianapolis and Insight School of Indiana (now Hoosier College and Career Academy) have implemented a policy requiring the submission of birth certificates, immunization records, and proof of residency. In response to this, the Head of School (HOS) acknowledges the need for a review of this policy to ensure its alignment with all statutory and regulatory requirements governing charter schools. If deemed necessary, the HOS will propose changes to enhance the policy's consistency with relevant guidelines, thereby facilitating the maintenance of accurate and comprehensive enrollment records. Concurrently, district administration is committed to diligently acquiring all necessary enrollment documents during onboarding and throughout the academic year.

In summary, the district administration will take corrective action to address the ADM testing and enrollment documentation findings and work to ensure full compliance with the requirements set forth by the Indiana Department of Education. The identification of missing documentation for 1 out of 90 students underscores the need for continued progress. School officials are committed to refining the enrollment process, ensuring that all necessary documents are consistently available in accordance with the stipulations outlined in the Indiana Code, thereby preventing future discrepancies.



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