



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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February 13, 2024

Charter School Board
Northwest Indiana Lighthouse Charter Schools
Lake County, Indiana

We have reviewed the Supplemental Audit Report for Northwest Indiana Lighthouse Charter Schools 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 black ink that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

**SUPPLEMENTAL AUDIT REPORT OF
NORTHWEST INDIANA LIGHTHOUSE CHARTER SCHOOLS
LAKE COUNTY, INDIANA
JULY 1, 2022 TO JUNE 30, 2023**



CPAs | CONSULTANTS | WEALTH ADVISORS

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**NORTHWEST INDIANA LIGHTHOUSE CHARTER SCHOOLS
LAKE COUNTY, INDIANA
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JULY 1, 2022 TO JUNE 30, 2023**

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**NORTHWEST INDIANA LIGHTHOUSE CHARTER SCHOOLS
LAKE COUNTY, INDIANA
SCHOOL OFFICIALS
JULY 1, 2022 TO JUNE 30, 2023**

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---------------------------------|-------------------|-------------------------|
| President of Board of Directors | Amina Payne | 07/01/2022 – 06/30/2023 |
| Superintendent | Jessica Beasley | 07/01/2022 – 06/30/2023 |
| Controller | Jonathan Tebeleff | 07/01/2022 – 06/30/2023 |



CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Northwest Indiana Lighthouse Charter Schools
Gary, Indiana

We have audited the financial statements of Northwest Indiana Lighthouse Charter Schools (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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Indianapolis, Indiana
January 30, 2024

**NORTHWEST INDIANA LIGHTHOUSE CHARTER SCHOOLS
LAKE COUNTY, INDIANA
AUDIT RESULTS AND COMMENTS
JULY 1, 2022 TO JUNE 30, 2023**

AVERAGE DAILY MEMBERSHIP (ADM) TESTING

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 twelve (12) students (6 fall, 6 spring) of the 60 tested for enrollment at East Chicago Lighthouse Charter School (ECLCS) and six (6) students (3 fall, 3 spring) of the 60 tested for enrollment at Gary Lighthouse Charter School (GLCS). The students at ECLCS and GLCS were missing the proof of residency documentation, enrollment packet 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.

**NORTHWEST INDIANA LIGHTHOUSE CHARTER SCHOOLS
LAKE COUNTY, INDIANA
EXIT CONFERENCE
JULY 1, 2022 TO JUNE 30, 2023**

The contents of this report were discussed on December 21, 2023 with Jessica Beasley (Superintendent), Jonathan Tebeleff (Controller), other school officials, and other members of the outsourced accounting team. Official response has been made part of this report and may be found starting on page 5.



January 17, 2024

RE: Response to Northwest Indiana Lighthouse Charter School
Average Daily membership (ADM) Testing

Response: Northwest Indiana Lighthouse Charter School had 18 total findings of the 120 tested regarding enrollment. This is all information that has been repeatedly requested by our staff to the parents/guardians of returning scholars. We will continue to monitor and provide follow up protocols at each campus as it pertains to our enrollment procedures. In the state of Indiana, it is illegal to deny a family registration for missing documentation, however; we will continue to strongly encourage families to bring in all documentation during registration. We will continue to implement the the following procedures along with scheduled monitoring of files for completeness of required documents:

- Northwest Indiana Lighthouse Charter Schools has amended its required criteria to be in alignment with state requirements for enrollment:
 - a. Birth Certificate
 - b. Proof of Residency
 - c. Copy of a State Issued ID
- All families have the option to complete the enrollment and registration processes either electronically or via paper packets.
- All family coordinators have a checklist of what should be in files and will check them regularly.
- All family coordinators will track/document their communication requests for the information.
- All family coordinators will work together at the end of the year to "clean up" all files on a district-set date.

LIGHTHOUSE
CHARTER SCHOOLS





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