



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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February 29, 2024

Charter School Board  
Joshua Academy, Inc.  
Vanderburgh County, Indiana

We have reviewed the Supplemental Audit Report for Joshua Academy, Inc. prepared by Kemper CPA Group, 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 finding in the report on page 4. Management's response is on page 6.

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

**JOSHUA ACADEMY, INC.**

**Vanderburgh County, Indiana**

**SUPPLEMENTAL COMPLIANCE  
EXAMINATION REPORT**

**Year Ended June 30, 2023**

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**JOSHUA ACADEMY, INC.**

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# JOSHUA ACADEMY, INC.

## SCHOOL OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Charter School Board	Zachary LaGrange	7/1/20 to Current
Vice-President	Patricia Lowery	7/1/22 to Current
Board Treasurer	Madison Schuler	2/1/22 to Current
Board Secretary	Rhea Jones-Price	7/1/20 to Current
PTF Representative	Micha Taylor	7/1/22 to Current
Finance Director	Sandy Byers	7/1/20 to Current
Principal	Arveneda McDonald	7/1/20 to Current
Board Member	James Snapp	7/1/20 to Current
Board Member	Mohammed Khayum	7/1/22 to Current
Board Member	Marteia Finott	7/1/22 to Current
Board Member	Derek Jones	7/1/22 to Fall 2022




## TRANSMITTAL LETTER

The Officials of  
Joshua Academy, Inc.

We have audited the records of Joshua Academy, Inc. (Academy) for the period from July 1, 2022 to June 30, 2023, and have issued our report thereon dated October 26, 2023. As part of our audit, we tested the Academy's compliance with provisions of the *Accounting and Uniform Compliance Manual for the audits of Indiana Charter Schools* issued by the Indiana State Board of Accounts and related provisions of laws, regulations, contract, and grant agreements. Reported in the Audit Results and Comments are matters where we believe the Academy was not in compliance with those provisions.

October 26, 2023

  
Certified Public Accountants and Consultants  
Evansville, Indiana



## INDEPENDENT ACCOUNTANT'S REPORT

Board of Directors  
Joshua Academy, Inc.

We have examined Joshua Academy, Inc.'s (Academy) compliance with the *Accounting and Uniform Compliance Manual for the audits of Indiana Charter Schools* issued by the Indiana State Board of Accounts (Manual) during the year ended June 30, 2023. Management is responsible for the Academy's compliance with those requirements. Our responsibility to express an opinion on the Academy's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the requirements prescribed by the Indiana State Board of Accounts in *Guidelines for the Audits of Charter Schools Performed by Private Examiners*, and, accordingly, included examining, on a test basis, evidence about the Academy's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination of the Academy's compliance with specified requirements.

Our examination disclosed a certain instance of noncompliance with the Manual, as described in the Audit Results and Comments.

In our opinion, except for the noncompliance described in the third paragraph, the Academy complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2023.

This report is intended solely for the information and use of management, the Board of Directors, and the Indiana State Board of Accounts, and is not intended to be and should not be used by anyone other than these specified parties.

*Kemper CPA Group, LLP*

October 26, 2023

Certified Public Accountants and Consultants  
Evansville, Indiana

**JOSHUA ACADEMY, INC.**  
**Vanderburgh County, Indiana**  
**Audit Results and Comments**  
**Year Ended June 30, 2023**

**Sales Tax**

Our testing of five credit card statements revealed eight invoices that Joshua Academy paid sales tax on. The total amount of sales tax paid on these invoices was \$28.88.

Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools Part 10: Sales tax should not be paid inappropriately. Note that sales tax can be reimbursed for nonexempt purchases, including lodging.

**JOSHUA ACADEMY, INC.**  
**Vanderburgh County, Indiana**  
**Exit Conference**  
**Year Ended June 30, 2023**

The contents of this report were discussed on October 4, 2023, with the following persons:

Zachary LaGrange, President, Madison Schuler, Treasurer, Arveneda McDonald, Principal, and Sandy Byers, Finance Manager.

The Official Response has been made a part of this report and may be found on page 6.



**Joshua Academy**  
1230 East Illinois Street, Evansville, IN 47711  
812-601-4300  
[www.JoshuaAcademySchools.com](http://www.JoshuaAcademySchools.com)  
Better with a "B"



We NOW have an Indiana  
Department of Education  
Grade of a "B".

October 16, 2023

To: State Board of Accounts  
302 West Washington St.  
Room E418  
Indianapolis, IN 46204-2765

From: Zachary LaGrange, President of Board  
Madison Schuler, Treasurer of Board  
Arveneda McDonald, Principal  
Sandy Byers, Finance Manager

**OFFICIAL RESPONSE**  
**For**  
**Joshua Academy, Inc.**

SALES TAX

Audit Comment: Our testing of five credit card statements revealed eight invoices that Joshua Academy paid sales tax on. The total amount of sales tax paid on these invoices was \$28.88.

School Response: Joshua Academy will emphasize to all staff that sales tax is not to be paid for any transaction. We will make sure that all staff that purchase for the school have a sales tax-exempt form. The staff making the purchase will contact the vendor prior to making a purchase to let them know that we are sales tax exempt in an effort to avoid this mistake in the future.

Joshua Academy shall not discriminate against any student, teacher, or employee on the basis of race, religion, gender, or national origin. Furthermore, in regard to students, the school admits students of any race, religion, gender, color, national and ethnic origin, and disability to all the rights, privileges, programs, and activities generally accorded or made available to students at the school.