



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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April 22, 2024

Charter School Board  
Damar Charter School, Inc.  
d/b/a Damar Charter Academy  
Marion County, Indiana

We have reviewed the Supplemental Audit Report for Damar Charter School, Inc. d/b/a Damar Charter Academy prepared by FORVIS, 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.

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 REPORT FOR / Damar Charter School, Inc. d/b/a Damar Charter Academy**

AS OF JUNE 30, 2023



201 N. Illinois Street, Suite 700 / Indianapolis, IN 46244

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[forvis.com](http://forvis.com)

April 16, 2024

Board of Directors  
Damar Charter School, Inc.  
d/b/a Damar Charter Academy  
Indianapolis, Indiana

We have performed the procedures outlined in Exhibit A of the *Guidelines for the Audits of Charter Schools Performed by Private Examiners*, issued by the Indiana State Board of Accounts dated June 2020 (Guidelines), which were agreed to by management of Damar Charter School, Inc. d/b/a Damar Charter Academy (Academy) pursuant to our contract, dated August 9, 2023, solely to assist you with respect to testing compliance with requirements outlined in Exhibit A of the Guidelines as of and for the year ended June 30, 2023. The management of the Academy is responsible for compliance with the requirements outlined in the Guidelines. Had we performed additional procedures, other findings of significance may have been reported to you. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in the Guidelines for the purpose for which this report has been requested or for any other purpose.

The findings, in connection with the procedures performed, are included in the report.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on compliance with requirements outlined in the Guidelines. Accordingly, we do not express such an opinion. Our report is intended for use only by the Board of Directors and management of the Academy and the Indiana State Board of Accounts solely for reporting findings with respect to the procedures performed by us. This report is not intended to be, and should not be, used by anyone other than these specified parties.

FORVIS,LLP

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# Schedule of School Officials

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Office	Official	Term
Board Chair	Joey Wright joeykellerwright@gmail.com	December 2019 - December 2023
Superintendent	Dr. James Dalton jimd@damarcharteracademy.org	July 2010 - in perpetuity
Corporate CFO	Octavius Molton octaviusm@damar.org	July 2021 - in perpetuity

# Results and Comments

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*No matters are reportable*

# Exit Conference

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The contents of this report were discussed on April 15, 2024, with Dr. James Dalton, Superintendent and Octavius Molton, Corporate Chief Financial Officer of Damar School, Inc. The Official Response has been made part of this report and may be found on the next page.

# Official Response

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*No matters are reportable*