



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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June 26, 2024

Charter School Board  
Ignite Achievement Academy, Inc.  
d/b/a The Genius School  
Marion County, Indiana

We have reviewed the Supplemental Audit Report for Ignite Achievement Academy, Inc. d/b/a The Genius School prepared by Donovan CPAs, 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 cursive script that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

SUPPLEMENTAL AUDIT REPORT  
OF  
**IGNITE ACHIEVEMENT ACADEMY, INC.**  
**d/b/a THE GENIUS SCHOOL**

MARION COUNTY, INDIANA

July 1, 2022 to June 30, 2023



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**IGNITE ACHIEVEMENT ACADEMY, INC.**  
**d/b/a THE GENIUS SCHOOL**  
**MARION COUNTY, INDIANA**  
**School Officials**  
**July 1, 2022 to June 30, 2023**

<b><u>Office</u></b>	<b><u>Official</u></b>	<b><u>Term</u></b>
Board Chair	Angela Dabney	07/01/22 – 06/30/23
Business Operations Manager	April Hubbard	07/01/22 – 06/30/23
Head of School	Shy-Quon Ely II	07/01/22 – 06/30/23



# Donovan CPAs

The Board of Directors  
Ignite Achievement Academy, Inc.

We audited the financial statements of Ignite Achievement Academy, Inc. d/b/a The Genius School (the “School”) as of and for the year ended June 30, 2023, and issued our report thereon dated April 23, 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 we believe the School was not in compliance with those provisions.

DONOVAN

Indianapolis, Indiana  
April 23, 2024

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**IGNITE ACHIEVEMENT ACADEMY, INC.**  
**d/b/a THE GENIUS SCHOOL**  
**MARION COUNTY, INDIANA**  
**Audit Results and Comments**  
**July 1, 2022 to June 30, 2023**

**PAYROLL COMPLIANCE**

We selected fifteen employees for testing from the December 9, 2022 payroll. Of those employees, we identified twelve were paid amounts inconsistent with their contracts.

All compensation and benefits paid to employees must be included in the at-will employment agreement or letter, or labor contract or salary schedule, unless otherwise authorized by statute. All compensation and benefits paid to employees must be included in the labor contract or salary schedule unless otherwise authorized by statute. Compensation must be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 10)

**IGNITE ACHIEVEMENT ACADEMY, INC.**  
**d/b/a THE GENIUS SCHOOL**  
**MARION COUNTY, INDIANA**  
**Exit Conference**  
**July 1, 2022 to June 30, 2023**

The contents of this report were discussed on April 23, 2024 with Shy-Quon Ely II (Head of School), Nadia Miller (Chief of Staff), and April Hubbard (Business Operations Manager). The Official Response has been made a part of this report and may be found on page 5.



# THE GENIUS SCHOOL

Donovan CPAs  
9292 N. Meridian Street, Suite 150  
Indianapolis, IN 46260

RE: Official response to Indiana State Board of Accounts compliance findings:

## **PAYROLL COMPLIANCE:**

### *Finding:*

We selected fifteen employees for testing from the December 9, 2022 payroll. Of those employees, we identified twelve were paid amounts inconsistent with their contracts.

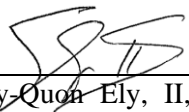
All compensation and benefits paid to employees must be included in the at-will employment agreement or letter, or labor contract or salary schedule, unless otherwise authorized by statute. All compensation and benefits paid to employees must be included in the labor contract or salary schedule unless otherwise authorized by statute. Compensation must be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 10)

### *School Response:*

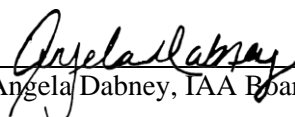
This finding is a carryover from the 2021-2022 audit that showed payroll miscalculations for two employees due to a system error with PrimePay, our payroll vendor at that time. We contacted PrimePay about the miscalculations and they conducted an audit of their system to review the outcome/pay for employees for the 21-22 school year. After the 2021-2022 payroll finding we engaged with AccuPay, a new payroll vendor, beginning January 2023. We also conducted our own internal payroll audit of all employees in February 2023, at the conclusion of our 2021-2022 audit, to find any additional miscalculations. We found twelve additional miscalculations for the period of July 1, 2023 - December 31, 2022. We corrected those miscalculations over six payroll cycles beginning 4/14/23 through 6/23/23 to ensure employees were paid their contract amount by June 30, 2023, in accordance with employee offer letters.

Immediate Implementation: Business Operations Manager  
Oversight: Chief Operating Officer

Sincerely,

  
\_\_\_\_\_  
Shy-Quan Ely, II, Head of School,  
ABD

4/23/2024  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Angela Dabney, IAA Board Chair

4/23/2024  
\_\_\_\_\_  
Date