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# STATE OF INDIANA

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STATE BOARD OF ACCOUNTS
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March 14, 2013

Charter School Board
Christel House Academy, Inc.
3980 Meadows Drive
Indianapolis, IN 46225

We have reviewed the Supplemental Audit Report prepared by Sikich, LLP, Independent Public Accountants, for the period July 1, 2011 to June 30, 2012. 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 findings in the report. Page 5 contains one audit result and comment.

In addition to the report presented herein, a Financial Statements and Independent Auditors' Report for Christel House Academy, Inc. was prepared in accordance with the guidelines established by the State Board of Accounts.

The Supplemental Audit Report and the Financial Statements and Independent Auditors' Report are filed in our office as a matter of public record.

State Board of Accounts

SUPPLEMENTAL AUDIT REPORT

OF

CHRISTEL HOUSE ACADEMY, INC.

MARION COUNTY, INDIANA

JULY 1, 2011 to JUNE 30, 2012

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## SCHEDULE OF OFFICIALS

| Office | Official | Term |
|---|---|---|
| Treasurer | Carey Dahncke | 07-01-09 to 06-30-12 |
| Business Manager | Monica Vicente | 07-01-11 to 06-30-12 |
| Chairman of the Board of Directors | Murvin Enders | 07-01-09 to 06-30-12 |

Sikich®

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**Certified Public Accountants & Advisors**
*Members of American Institute of Certified Public Accountants*

TO: THE OFFICIALS OF CHRISTEL HOUSE ACADEMY, INC.

We have audited the records of the Christel House Academy, Inc. for the period from July 1, 2011 to June 30, 2012, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Christel House Academy, Inc. for the year ending June 30, 2012.

Sikich, LLP

Sikich LLP

February 27, 2013

### *PENALTIES AND INTEREST PAID FOR LATE PAYMENTS*

The Academy has two credit cards. On the August 2011 credit card statement, a late fee of $39 and interest of $14.81 was assessed. Additionally, on the October 2011 credit card statement $20.88 of interest was assessed.

Officials and employees have the duty to pay credit cards in a timely fashion. Policies and procedures should be implemented to ensure future credit card statements are paid on time and in full.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the charter school.

Any penalties, interest or other charges paid by the charter school may be the personal obligation of the responsible official or employee.

(Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Chapter 10)

**CHRISTEL HOUSE ACADEMY, INC.**
**MARION COUNTY**
**EXIT CONFERENCE**

The contents of this report were discussed on February 4, 2013, with Carey Dahncke, Treasurer, and Monica Vicente, Business Manager. The officials concurred with our audit findings.