



STATE OF INDIANA
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B46140

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April 14, 2016

Charter School Board
Duneland Charter School, Inc. d/b/a
Discovery Charter School
800 Canonie Drive
Porter, IN 46304

We have reviewed the Supplemental Audit Report prepared by Wieland & Company, Inc., CPAs, Independent Public Accountants, for the period July 1, 2014 to June 30, 2015. 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. Page 3 contains one audit result and comment. Management's response is on page 5.

In addition to the report presented herein, a Financial Statements and Independent Auditors' Report for Duneland Charter School, Inc. d/b/a Discovery Charter School 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.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

SUPPLEMENTAL AUDIT REPORT

OF

DUNELAND CHARTER SCHOOL, INC.

d/b/a

DISCOVERY CHARTER SCHOOL

PORTER COUNTY, INDIANA

July 1, 2014 to June 30, 2015

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DUNELAND CHARTER SCHOOL, INC.

d/b/a

DISCOVERY CHARTER SCHOOL
PORTER COUNTY, INDIANA

SCHOOL OFFICIALS

Year Ended June 30, 2015

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Allan Gabriele	7/1/14 – 6/30/15
Principal	Ernesto Martinez	7/1/14 – 6/30/15
President of Board of Directors	Laurie Metz	7/1/14 – 6/30/15

Wieland & Company, Inc.

Certified Public Accountants

201 Houston Street, Suite 301
Batavia, Illinois 60510

Phone (630) 406-4490
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To the Board of Directors
Duneland Charter School, Inc.

We have audited the records of the Duneland Charter School, Inc. d/b/a Discovery Charter School for the period from July 1, 2014 to June 30, 2015, 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 Duneland Charter School, Inc. d/b/a Discovery Charter School for the year 2015.

Wieland & Company, Inc.

November 25, 2015

DUNELAND CHARTER SCHOOL, INC.

d/b/a

DISCOVERY CHARTER SCHOOL
PORTER COUNTY, INDIANA

AUDIT RESULTS AND COMMENTS

USE OF PRESCRIBED FORMS

The school maintains internal control procedures, but with a few exceptions does not utilize all of the required state-approved forms in its activities.

All the necessary forms for fund, program and object accounting are prescribed by the State Board of Accounts in accordance with the Indiana Public Accounting Law. These forms can be used in their original design for manual systems. Although the accounting forms and ledgers cannot be used in systems utilizing electronic data processing equipment, such systems must provide, as a minimum, the information contained in the manual system with no changes in the fund accounting requirements or the classifications of receipts and expenditures.

When the forms and ledgers are modified for use with computer hardware and software, they must be submitted to the State Board of Accounts for approval as replacements for the prescribed forms. The approval process necessitates submitting, to the attention of the State Examiner, each of the forms exactly as they must be modified for use with a computer and a letter from the charter school requesting approval for use in the system of the charter school. The forms submitted shall be a facsimile of the prescribed system (headings of reports, etc.). Otherwise a cross-reference to the prescribed form intended to be replaced shall be submitted. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 1).

DUNELAND CHARTER SCHOOL, INC.

d/b/a

DISCOVERY CHARTER SCHOOL
PORTER COUNTY, INDIANA

EXIT CONFERENCE

The contents of this report were discussed on November 25, 2015 with Laurie Metz (Board President), Janine Girzadas (Board Vice President), Allan Gabriele (Board Treasurer), Linda Simon (Board Secretary), Lisa Apato (PAC President), and Ernesto Martinez (School Principal). The Official Response has been made a part of this report and may be found on page five.

DUNELAND CHARTER SCHOOL, INC.

d/b/a

DISCOVERY CHARTER SCHOOL
PORTER COUNTY, INDIANA

OFFICIAL RESPONSE TO AUDIT RESULTS

USE OF PRESCRIBED FORMS

This matter was raised for the first time in the June 30, 2013 year ended audit. Management believes that all essential prescribed forms are being used. Any prescribed forms not used in the School's operations have been replaced with forms that have proven to be effective and to which state personnel have never objected.