



STATE OF INDIANA
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B47381

STATE BOARD OF ACCOUNTS
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December 28, 2016

Charter School Board
Joshua Academy, Inc.
1230 E Illinois St
Evansville, IN 47711

We have reviewed the Supplemental Audit Report prepared by Kemper CPA Group, LLP, Independent Public Accountants, for the period July 1, 2015 to June 30, 2016. 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 4 contains one audit result and comment.

In addition to the report presented herein, a Financial Statements and Independent Auditors' Report for the Joshua 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.

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

**SUPPLEMENTAL AUDIT
REPORT OF
JOSHUA ACADEMY, INC.**

Vanderburgh County, Indiana

July 1, 2015 to June 30, 2016



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	Ms. Dionne Blue	7/1/15 to 6/30/16
Executive Director	Pamela Decker	7/1/15 to 6/30/16
Treasurer	Amber Key	7/1/15 to 7/30/16
	James Snepp	9/1/16 to present
Finance Manager	Sandra Byers	7/1/15 to 6/30/16



TRANSMITTAL LETTER

Board of Directors
Joshua Academy, Inc.

We have audited the records of the Joshua Academy, Inc. (Academy) for the period from July 1, 2015 to June 30, 2016, 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 the Academy for the year 2016.

Kemper CPA Group, LLP

Evansville, Indiana
November 22, 2016

Certified Public Accountants and Consultants



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 Guidelines Manual for Indiana Charter Schools* issued by the Indiana State Board of Accounts (Manual) during the year ended June 30, 2016. 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 on the Academy's compliance with specified requirements.

Our examination disclosed certain instances 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, 2016.

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

Evansville, Indiana
November 22, 2016

Certified Public Accountants and Consultants

JOSHUA ACADEMY, INC.
Vanderburgh County, Indiana
Audit Results and Comments
Year Ended June 30, 2016

Credit Cards

Our testing revealed that the Academy does not have all receipts associated with credit card purchases.

Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools Part 10: Payment on credit cards will not be made on the basis of a statement or credit card slip only. Procedures for payments are processed the same as for any other claim. Supporting documents such as paid bills and receipts must be available.

JOSHUA ACADEMY, INC.
Vanderburgh County, Indiana
Exit Conference
Year Ended June 30, 2016

The contents of this report were discussed on October 28, 2016, with Dr. Dionne Blue, Pamela Decker, James Snepp, and Sandy Byers. The Official Response has been made a part of this report and may be found on page 6.



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October 28, 2016

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

From: Dr. Dionne Blue, President of Board
James Snepp, Treasurer of Board
Pamela Decker, Executive Director
Sandy Byers, Finance Manager

OFFICIAL RESPONSE
For
Joshua Academy, Inc.

CREDIT CARDS

Audit Comment: Our testing revealed that the Academy does not have all receipts associated with credit card purchases.

Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools
Part 10: Payment on credit cards will not be made on the basis of a statement or credit card slip only. Procedures for payments are processed the same as for any other claim. Supporting documents such as paid bills and receipts must be available.

School Response: Joshua Academy's credit card policy requires receipts be turned in with credit card purchases. The policy will be reinforced and individuals that do not turn in receipts will have their privileges suspended. Management will continue to closely monitor credit cards and will make every effort to get all receipts prior to payment.