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February 25, 2019

Charter School Board
21st Century Charter School @ Gary, Inc.
556 Washington Street
Gary, IN 46402

We have reviewed the Supplemental Audit Report for 21st Century Charter School @ Gary, Inc. prepared by Crowe LLP, Independent Public Accountants, for the period July 1, 2017 to June 30, 2018. 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.

The Supplemental Audit Report and associated audited Financial Statements are filed in our office as a matter of public record.

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

INDIANA STATE BOARD OF ACCOUNTS
COMPLIANCE REPORT OF
21ST CENTURY CHARTER SCHOOL @ GARY, INC.

LAKE COUNTY, INDIANA
July 1, 2017 to June 30, 2018

21ST CENTURY CHARTER SCHOOL @ GARY, INC.

LAKE COUNTY, INDIANA
July 1, 2017 to June 30, 2018

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21ST CENTURY CHARTER SCHOOL @ GARY, INC.
SCHOOL OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Lead Principal	Anthony Cherry	July 1, 2017 to June 30, 2018
Treasurer	Dana Johnson Teasley	July 1, 2017 to June 30, 2018
President of the Charter Board	Arlene Colvin	July 1, 2017 to June 30, 2018

INDEPENDENT ACCOUNTANTS REPORT ON COMPLIANCE
WITH GUIDELINES FOR THE AUDITS OF CHARTER
SCHOOLS PERFORMED BY PRIVATE EXAMINERS

Board of Directors
21st Century Charter School @ Gary, Inc.
Gary, Indiana

We have audited the financial statements of 21st Century Charter School @ Gary, Inc. ("School") as of and for the year ended June 30, 2018, and have issued our report thereon, dated January 29, 2019.

In connection with that audit and with our consideration of School's internal control as required by the *Guidelines for the Audits of Charter Schools Performed by Private Examiners* ("Guide"), issued by the Indiana State Board of Accounts, we performed procedures prescribed under the Guide for the year ended June 30, 2018.

As required by the Guide, we performed procedures to test compliance with the requirements that are applicable to the School. Our procedures were substantially narrower in scope than an audit, the objective of which is the expression of an opinion on the School's compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests disclosed an instance of noncompliance with those requirements, which is described in the accompanying Schedule of Findings as item 2018-001.

The purpose of this report is solely to describe the scope of our testing over compliance with the requirements prescribed under the Guide and the results of that testing, and not to provide a legal determination of compliance with those requirements. Accordingly, this report is not suitable for any other purpose.

The School's response to the finding identified is described in the accompanying Schedule of Findings. The School's response was not subjected to the procedures applied and, accordingly, we express no opinion on it.



Crowe LLP

Indianapolis, Indiana
January 29, 2019

21ST CENTURY CHARTER SCHOOL @ GARY, INC.
LAKE COUNTY
AUDIT RESULTS AND COMMENTS

FINDING 2018-001: TICKET SALES

Criteria: Chapter 6 IC 5-13-6-1 of the Indiana Charter School Manual states in part, “the department of state revenue; that is detached from the main office of the department is not required to deposit funds on the business day following receipt if the funds on hand do not exceed five hundred dollars (\$500). However, the office must deposit the funds on hand not later than the business day following the day that the funds exceed five hundred dollars (\$500).”

Condition: During our testing of ticket sales report, it was noted that one deposit did not occur the business day after an event in which ticket sales exceeded \$500.

Recommendation: We recommend the School deposits all monies received from ticket sales in the business day after the event.

Management Response: We strive to meet the 24 hour deadline for depositing extracurricular funds. In this instance we were unable to do so. It remains our intent and goal to meet the deadline in the future.

21ST CENTURY CHARTER SCHOOL @ GARY, INC.
LAKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 29, 2019, with Dana Johnson Teasley, Treasurer. The Official Response has been made a part of this report and may be found immediately following the finding on page 3.