



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B54038

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

December 13, 2019

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

We have reviewed the Supplemental Audit Report for Joshua Academy, Inc. prepared by Kemper CPA Group LLP, Independent Public Accountants, for the period July 1, 2018 to June 30, 2019. 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 4 contains two audit results and comments. Management's response is on page 6.

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

JOSHUA ACADEMY, INC.

Vanderburgh County, Indiana

**SUPPLEMENTAL COMPLIANCE
EXAMINATION REPORT**

Year Ended June 30, 2019



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	Dionne A. Blue	7/1/18 to 6/30/19
Board Treasurer	James Snepp	7/1/18 to 6/30/19
Board Secretary	Cassandra Gray	7/1/18 to 6/30/19
Finance Director	Sandy Byers	7/1/18 to 6/30/19
Principal	Pamela Decker	7/1/18 to 5/31/19
Principal	Arveneda McDonald	5/31/19 to 6/30/19



TRANSMITTAL LETTER

The Officials of
Joshua Academy, Inc.

We have audited the records of Joshua Academy, Inc. (Academy) for the period from July 1, 2018 to June 30, 2019, and have issued our report thereon dated November 21, 2019. As part of our audit, we tested the Academy's compliance with provisions of the *Accounting and Uniform Compliance Manual for the audits of Indiana Charter Schools* issued by the Indiana State Board of Accounts and related provisions of laws, regulations, contract, and grant agreements. Reported in the Audit Results and Comments are matters where we believe the Academy was not in compliance with those provisions.

Kemper CPA Group, LLP

Evansville, Indiana
November 21, 2019

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 Manual for the audits of Indiana Charter Schools* issued by the Indiana State Board of Accounts (Manual) during the year ended June 30, 2019. 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, 2019.

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

Certified Public Accountants and Consultants

Evansville, Indiana
November 21, 2019

JOSHUA ACADEMY, INC.
Vanderburgh County, Indiana
Audit Results and Comments
Year Ended June 30, 2019

Expense Reimbursement Itemization

Our testing revealed that one reimbursement was for \$10 more than the corresponding invoice.

Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools Part 10: All claims, invoices, receipts, and accounts payable vouchers shall contain adequate detailed documentation. All claims, invoices, receipts, and accounts payable vouchers regarding reimbursement for meals and expenses for individuals must have specific detailed information of the names of all individuals for which amounts are claimed, including the nature, name, and purpose of the business meeting, to enable payment. Payments which do not have proper itemization showing the business nature of the claim may be the personal obligation of the responsible employee or other person for whom the claim is made.

Credit Cards

Our testing revealed that there were two separate statements that did not contain appropriate receipts as documentation for credit card expense reimbursement.

Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools Part 10: Payment shall not be made on the basis of a statement or a credit card slip only. Procedures for payments shall be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee shall be the responsibility of that officer or employee.

JOSHUA ACADEMY, INC.
Vanderburgh County, Indiana
Exit Conference
Year Ended June 30, 2019

The contents of this report were discussed on October 25, 2019, with the following persons:

Dionne Blue, President, James Snepp, Treasurer, Arveneda McDonald, Principal, and Sandy Byers, Finance Director

The Official Response has been made a part of this report and may be found on page 6.



Joshua Academy
1230 East Illinois Street, Evansville, IN 47711
812-601-4300
www.JoshuaAcademySchools.com
Better with a "B"



We NOW have an Indiana
Department of Education
Grade of a "B".

November 6, 2019

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

From: Zachary LaGrange, Current President of Board
Dr. Dionne Blue, Prior President of Board
James Snepp, Treasurer of Board
Arveneda McDonald, Principal
Sandy Byers, Finance Manager

OFFICIAL RESPONSE

**For
Joshua Academy, Inc.**

EXPENSE REIMBURSEMENT ITEMIZATION

Audit Comment: Our testing revealed that one reimbursement was for \$10 more than the corresponding invoice.

School Response: The tested claim was overpaid by \$10 dollars due to a calculation error. Invoices will continue to be reviewed by the individual processing the check and the individuals signing the check.

CREDIT CARDS

Audit Comment: Our testing revealed that there were two separate statements that did not contain appropriate receipts as documentation for credit card expense reimbursement.

School Response: Joshua Academy is currently re-writing their credit card policy. The new policy will require receipts be turned in with credit card purchases. The new policy will be reinforced.

Joshua Academy shall not discriminate against any student, teacher, or employee on the basis of race, religion, gender, or national origin. Furthermore, in regards to students, the school admits students of any race, religion, gender, color, national and ethnic origin, and disability to all the rights, privileges, programs, and activities generally accorded or made available to students at the school.