



STATE OF INDIANA
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January 21, 2020

Charter School Board
Gary Middle College, Inc.
131 East 5th Ave
Gary, IN 46402

We have reviewed the Supplemental Audit Report for Gary Middle College, Inc. prepared by Crowe 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 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
GARY MIDDLE COLLEGE, INC.

LAKE COUNTY, INDIANA
July 1, 2018 to June 30, 2019

GARY MIDDLE COLLEGE, INC.

LAKE COUNTY, INDIANA
July 1, 2018 to June 30, 2019

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GARY MIDDLE COLLEGE, INC.
SCHOOL OFFICIALS

Office	Official	Term
Lead Principal	Joseph Arredondo	July 1, 2018 to June 30, 2019
Treasurer	Dana Johnson Teasley	July 1, 2018 to June 30, 2019
President of the Charter Board	Arlene Colvin	July 1, 2018 to June 30, 2019

TRANSMITTAL LETTER

Board of Directors and Management
Gary Middle College
Indianapolis, Indiana

We have audited the financial statements of Gary Middle College, Inc. (the "School") for the period from July 1, 2018 to June 30, 2019, and have issued our report thereon dated January 13, 2020. As part of our audit, we performed certain tests of the School's compliance with provisions of the Accounting and Uniform Compliance Guidelines Manual ("Manual") for the audits of Indiana Charter Schools issued by the Indiana State Board of Accounts and related provisions of laws, regulations, contracts and grant agreements. Reported in the Audit Results and Comments are matters where we believe the School was not in compliance with those provisions. However, providing an opinion on compliance with the Manual was not an objective of our tests, and accordingly, we do not express such an opinion.

The School's response to the finding identified in our report is described in the accompanying pages. The School's response was not subjected to the procedures applied in the tests of the School's compliance with the Manual and, accordingly, we express no opinion on it.



Crowe LLP

Indianapolis, Indiana
January 13, 2020

GARY MIDDLE COLLEGE, INC.
AUDIT RESULTS AND COMMENTS
July 1, 2018 to June 30, 2019

FINDING 2019-001: CONFLICT OF INTEREST STATEMENTS

Criteria: Part 13 of the Indiana Charter School Manual notes that conflict of interest statements should be filed and provided to State Board of Accounts.

Condition: During our review of conflict of interest statements, we noted two board members did not complete the conflict of interest form for the year under review.

Recommendation: We recommend all board members complete their conflict of interest statements in a timely manner.

Management Response: Management agrees with finding. Management communicates the requirement to board members frequently and will continue to work with all board members to ensure conflict of interest forms are completed in a timely manner.

GARY MIDDLE COLLEGE, INC.
EXIT CONFERENCE
July 1, 2018 to June 30, 2019

The contents of this report were discussed on December 13, 2019 with Dana Johnson Teasley, Treasurer. The Official Response has been made a part of this report and may be found immediately following the findings on the previous page.