



**STATE OF INDIANA**  
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January 15, 2021

Charter School Board  
Andrew J. Brown Charter School, Inc.  
3600 N German Church Rd  
Indianapolis, IN 46235

We have reviewed the Supplemental Audit Report for Andrew J. Brown Charter School, Inc. prepared by Donovan CPAs, Independent Public Accountants, for the period July 1, 2019 to June 30, 2020. 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.

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

SUPPLEMENTAL AUDIT REPORT  
OF  
**ANDREW J. BROWN CHARTER SCHOOL, INC.**

MARION COUNTY, INDIANA

July 1, 2019 to June 30, 2020



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**ANDREW J. BROWN CHARTER SCHOOL, INC.**  
**MARION COUNTY, INDIANA**  
**School Officials**  
**July 1, 2019 to June 30, 2020**

<b><u>Office</u></b>	<b><u>Official</u></b>	<b><u>Term</u></b>
President of Board of Directors	Fredrick Green	07/01/19 – 06/30/20
Board Treasurer	Cindy Gil	07/01/19 – 06/30/20
Principal	James Hill	07/01/19 – 06/30/20



# Donovan CPAs

The Board of Directors  
Andrew J. Brown Charter School, Inc.

We have audited the financial statements of Andrew J. Brown Charter School, Inc. (the “Academy”) as of and for the year ended June 30, 2020 and have issued our report thereon dated December 21, 2020. As part of our audit, we tested the Academy’s compliance with provisions of the *Accounting and Uniform Compliance Guidelines Manual for 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 Academy was not in compliance with those provisions.

DONOVAN

Indianapolis, Indiana  
December 21, 2020

**ANDREW J. BROWN CHARTER SCHOOL, INC.**  
**MARION COUNTY, INDIANA**  
**Audit Results and Comments**  
**July 1, 2019 to June 30, 2020**

**RECEIPTS AND DEPOSITS**

We selected 25 receipts from the Academy's receipt books for testing. The Academy was unable to provide documentation to show which individual receipts comprised each batch total deposit. The individual producing the receipts does not provide copies of the receipts with the funds for deposit. As a result, we were unable to determine if receipted amounts were properly deposited.

All charter school money must be deposited in the designated depository no later than the business day following the receipt of funds on business days of the depository in the same form in which the funds were received. Timely receipts and deposits are required to provide the organizer and charter school administration with current information necessary for all financial decisions. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8)

**ANDREW J. BROWN CHARTER SCHOOL, INC.**  
**MARION COUNTY, INDIANA**  
**Exit Conference**  
**July 1, 2019 to June 30, 2020**

The contents of this report were discussed on December 17, 2020 with Janet Thatcher from National Heritage Academies. The Official Response has been made a part of this report and may be found on page 5.



## **Management Response and Recommendations**

**Finding:** Receipts and Deposits

All charter school money must be deposited in the designated depository no later than the business day following the receipt of the fund on business days of the depository in the same form in which the funds were received. Timely receipts and deposits are required to provide the organizer and charter administration with current information necessary for all financial decisions. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8).

**Response:** Although the academy does now use the prescribed receipt books, there was no reconciliation happening between the receipt to the parent or student and the deposit made to the bank. The Academy will now provide a reconciliation of the receipts to the deposit made to the bank.

**Responsible Person:** The Academy's Business Analyst along with the Academy Office Personnel

**Date of Completion:** December 21, 2020