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March 17, 2021

Charter School Board
Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
650 East Carmel Drive
Carmel, IN 46260

We have reviewed the Supplemental Audit Report for Indiana Agriculture Education, Inc. d/b/a Indiana Agriculture & Technology School 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. Pages 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.

A handwritten signature in blue ink that reads "Paul D. Joyce".

Paul D. Joyce, CPA
State Examiner

SUPPLEMENTAL AUDIT REPORT
OF
INDIANA AGRICULTURE EDUCATION, INC.
d/b/a INDIANA AGRICULTURE & TECHNOLOGY SCHOOL

HAMILTON COUNTY, INDIANA

July 1, 2019 to June 30, 2020



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INDIANA AGRICULTURE EDUCATION, INC.
d/b/a INDIANA AGRICULTURE & TECHNOLOGY SCHOOL
HAMILTON COUNTY, INDIANA
School Officials
July 1, 2019 to June 30, 2020

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of Board of Directors	Allan Sutherlin	07/01/19 – 06/30/20
School Treasurer	John Curtis	07/01/19 – 06/30/20
Chief Academic Officer	Keith Marsh	07/01/19 – 06/30/20



Donovan CPAs

The Board of Directors
Indiana Agriculture Education, Inc.

We have audited the financial statements of Indiana Agriculture Education, Inc. d/b/a Indiana Agriculture & Technology School (the "School") as of and for the year ended June 30, 2020, and have issued our report thereon dated February 26, 2021. As part of our audit, we tested the School'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 School was not in compliance with those provisions.

DONOVAN

Indianapolis, Indiana
February 26, 2021

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INDIANA AGRICULTURE EDUCATION, INC.
d/b/a INDIANA AGRICULTURE & TECHNOLOGY SCHOOL
HAMILTON COUNTY, INDIANA
Audit Results and Comments
July 1, 2019 to June 30, 2020

FORM USAGE

The School did not use standard receipts books prescribed by the Indiana State Board of Accounts.

All charter schools are required by law to use the forms prescribed by the State Board of Accounts; however, if desirable to have a prescribed form modified to conform for computer applications, a letter and copies of the proposed form may be submitted to the State Board of Accounts for approval. No form should be printed and placed into use, other than a prescribed form, without prior approval. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 2 and Part 10)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 2 and Part 10)

INDIANA AGRICULTURE EDUCATION, INC.
d/b/a INDIANA AGRICULTURE & TECHNOLOGY SCHOOL
HAMILTON COUNTY, INDIANA
Exit Conference
July 1, 2019 to June 30, 2020

The contents of this report were discussed on February 26, 2021 with John Curtis (School Treasurer), Keith Marsh (Chief Academic Officer), and Allan Sutherlin (President of Board of Directors). The Official Response has been made a part of this report and may be found on page 5.



Indiana Agriculture &
Technology School

February 26, 2021

Gentlemen:

This letter will confirm that the (1) one item identified in our draft audit report has been corrected as of today's date.

Specifically, all members of the organization who receive any cash are now required to use a receipts book.

Thank you for your assistance.

Sincerely,
Indiana Agriculture Education, Inc. d/b/a Indiana Agriculture and Technology School

A handwritten signature in black ink that reads "John R. Curtis". The signature is written in a cursive style with a large initial "J".

John R Curtis
Treasurer