



**STATE OF INDIANA**  
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March 18, 2021

Charter School Board  
East Chicago Urban Enterprise Academy, Inc.  
1402 E Chicago Ave  
East Chicago, IN 46312

We have reviewed the Supplemental Audit Report for East Chicago Urban Enterprise Academy, Inc. prepared by CliftonLarsonAllen LLP, 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 findings in the report. Page 3 contains two audit results and comments. 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  
EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC.  
LAKE COUNTY, INDIANA  
JULY 1, 2019 TO JUNE 30, 2020**



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WEALTH ADVISORY  
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AUDIT, TAX, AND  
CONSULTING

**EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC.**  
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**EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC.  
LAKE COUNTY, INDIANA  
SCHOOL OFFICIALS  
JULY 1, 2019 TO JUNE 30, 2020**

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman of Board of Directors	John Artis	07/01/19 – 06/30/20
School Leader	Veronica Eskew	07/01/19 – 06/30/20
School Treasurer	Melinda Benkovsky	07/01/19 – 06/30/20



CliftonLarsonAllen LLP  
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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
East Chicago Urban Enterprise Academy, Inc., Inc.  
East Chicago, Indiana

We have audited the financial statements of East Chicago Urban Enterprise Academy, Inc., Inc. (the School) as of and for the year ended June 30, 2020 and have issued our report thereon dated January 11, 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

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Indianapolis, Indiana  
January 11, 2021

**EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC.**  
**LAKE COUNTY, INDIANA**  
**AUDIT RESULTS AND COMMENTS**  
**JULY 1, 2019 TO JUNE 30, 2020**

**CASH DEPOSITS**

The bank deposit was not completed timely for 13 of the 40 cash receipts tested.

All charter school money must be deposited in the designated depository no later than the business day following the receipt of funds in the same form in which the funds were received. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8)

**ADM TESTING**

Enrollment documents required to be maintained by the Indiana Department of Education (IDOE) include, at a minimum, birth certificates, enrollment application, and proof of residency for each student. In addition to the IDOE required documents, the School has adopted a policy requiring additional documents to be obtained at enrollment. The School uses a third party to assist with enrollment and attendance records. The process used did not result in maintaining consistent and complete enrollment records for 4 students of the 75 tested for enrollment. The 4 selections were missing at least one of the enrollment documents required by the school's policy for enrollment.

Records such as paper or electronic enrollment applications, as well as copies of birth certificates and proof of residency, etc. as determined by policy or normal practice by the school should be maintained. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9)

**EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC.  
LAKE COUNTY, INDIANA  
EXIT CONFERENCE  
JULY 1, 2019 TO JUNE 30, 2020**

The contents of this report were discussed on January 14, 2020 with Ms. Veronica Eskew (School Leader), Mr. John Artis (Chairman of Board of Directors), Ms. Kimberly Edwards (Board Treasurer), Melinda Benkovsky and Renee Lindemann (Leona Group). The Official Response has been made a part of this report and may be found on page 5.



# East Chicago Urban Enterprise Academy

"Students First, Family Focused"

The following letter is in response to the Supplemental Audit Report for East Chicago Urban Enterprise Academy for the 2019-2020 audit.

## CASH DEPOSITS

### **Finding:**

The bank deposit was not completed timely for 13 of the 40 cash receipts tested.

All charter school money must be deposited in the designated depository no later than the business day following the receipt of funds in the same form in which the funds were received. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8)

### **Response:**

East Chicago Urban Enterprise Academy will abide by the Accounting and Uniform Compliance Guideline Manual for Indiana Charter Schools, Part 8, and shall deposit all funds received in the designated depository in a timely manner. In order to increase efficiency, the Academy has implemented online payments which allow parents to pay by credit card, reducing the amount of cash transactions that will need to be deposited by the Academy.

## ADM TESTING

### **Finding:**

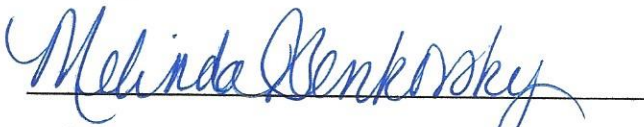
Enrollment documents required to be maintained by the Indiana Department of Education (IDOE) include, at a minimum, birth certificates, enrollment application, and proof of residency for each student. In addition to the IDOE required documents, the School has adopted a policy requiring additional documents to be obtained at enrollment. The School uses a third party to assist with enrollment and attendance records. The process used did not result in maintaining consistent and complete enrollment records for 4 students of the 75 tested for enrollment. The 4 selections were missing at least one of the enrollment documents required by the school's policy for enrollment.

Records such as paper or electronic enrollment applications, as well as copies of birth certificates and proof of residency, etc. as determined by policy for normal practice by the school should be maintained. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9)

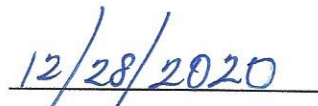
### **Response:**

East Chicago Urban Enterprise Academy will abide by the Accounting and Uniform Compliance Guideline Manual for Indiana Charter Schools, Part 9, and shall ensure that all required documents are obtained when enrolling a student, and shall ensure that such documentation is stored in paper or electronic form by the school.

Sincerely,



Melinda Benkovsky, VP of Finance, The Leona Group



Date

