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April 15, 2021

Charter School Board
The Bloomington Project School
349 S. Walnut St
Bloomington, IN 47401

We have reviewed the Supplemental Audit Report for The Bloomington Project School 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 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
THE BLOOMINGTON PROJECT SCHOOL
MONROE COUNTY, INDIANA
JULY 1, 2019 TO JUNE 30, 2020



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**THE BLOOMINGTON PROJECT SCHOOL
MONROE COUNTY, INDIANA
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JULY 1, 2019 TO JUNE 30, 2020**

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**THE BLOOMINGTON PROJECT SCHOOL
MONROE 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	Rachel McAfee	2018 – Present
School Leader	Catherine Diersing	2018 – Present
Business Manager	Terri Burks	2018 – Present



CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT

School Officials
The Bloomington Project School
Bloomington, Indiana

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of The Bloomington Project School (the School), as of and for the year ended June 30, 2020, and have issued our report thereon dated March 31, 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
March 31, 2021

**THE BLOOMINGTON PROJECT SCHOOL
MONROE COUNTY, INDIANA
AUDIT RESULTS AND COMMENTS
JULY 1, 2019 TO JUNE 30, 2020**

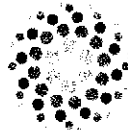
CREDIT CARD TESTING

The School was unable to provide documentation to support a portion of one (1) of the five (5) credit card payments tested.

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. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools Manual, Part 10)

**THE BLOOMINGTON PROJECT SCHOOL
MONROE COUNTY, INDIANA
OFFICIAL RESPONSE
JULY 1, 2019 TO JUNE 30, 2020**

The contents of this report were discussed with Catherine Diersing, Terri Burks, and representatives from the outsourced bookkeepers, CSMC, on March 31, 2021. The officials concurred with our audit findings. The Official Response has been made part of this report and may be found on page 5.



the project school

heart | mind | voice

The Bloomington Project School - SBOA Audit Finding Response:

Our processes and procedures have effectively provided the required and accurate paper-trail since 2009. For multiple years running, we have been able to provide every receipt, along with the appropriate documentation, for every purchase made. The exception to this near perfect record is the receipt for a purchase at the US Post Office on 06/18/2019 in the amount of \$46.20.

We know from our anecdotal memory that this receipt exists, was secured from the retailer upon purchase, and that it was in our possession. That said, we do not currently have the ability to lay our hands on the receipt to provide for the purpose of this audit. Over the spring and summer of 2020, we were required to create an isolation space for students with COVID-19 symptoms. Due to the open concept nature of our office area, this was a major task, resulting in the relocation of both student and financial records.

While we are confident that we will come across this receipt eventually, we are unable to provide this one receipt at this time, resulting in this finding. As a school, we most definitely understand that there are rules that must be followed and that by not having this receipt we have broken one of these rules. If this were a repeated issue, we would certainly believe it necessary to change our processes, policies, and/or procedures to ensure fidelity and integrity to our spending processes. However, since this is an issue of one receipt over an extended period of time, a time when every single element of the work we do is impacted by the global pandemic, we do not believe that any changes are necessary. As a result, other than our sincere apology for this minor misstep, we do not believe that any additional action on our part is necessary.

Submitted with respect,

Catherine Diersing
Superintendent

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