



**STATE OF INDIANA**  
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January 21, 2022

Charter School Board  
Gary Middle College, Inc.  
131 East 5<sup>th</sup> 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, 2020 to June 30, 2021. 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 included in the finding.

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, 2020 to June 30, 2021

GARY MIDDLE COLLEGE, INC.

LAKE COUNTY, INDIANA  
July 1, 2020 to June 30, 2021

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GARY MIDDLE COLLEGE, INC.  
SCHOOL OFFICIALS

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<b>Office</b>	<b>Official</b>	<b>Term</b>
Lead Principal	Joseph Arredondo	July 1, 2020 to June 30, 2021
Treasurer	Dana Johnson Teasley	July 1, 2020 to June 30, 2021
President of the Charter Board	Arlene Colvin	July 1, 2020 to June 30, 2021

## 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, 2020 to June 30, 2021 and have issued our report thereon dated December 21, 2021. 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  
December 21, 2021

GARY MIDDLE COLLEGE, INC.  
AUDIT RESULTS AND COMMENTS  
July 1, 2020 to June 30, 2021

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**FINDING 2021-001: 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 five 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, 2020 to June 30, 2021

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The contents of this report were discussed on December 21, 2021 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.