



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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December 7, 2022

Charter School Board
Central Indiana Military Academy, Inc.
d/b/a Anderson Preparatory Academy
101 W 29th St.
Anderson, IN 46016

We have reviewed the Supplemental Audit Report for Central Indiana Military Academy, Inc. d/b/a Anderson Preparatory Academy prepared by CliftonLarsonAllen 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 on page 3. 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 cursive script that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

**SUPPLEMENTAL AUDIT REPORT
OF
CENTRAL INDIANA MILITARY ACADEMY, INC.
DBA: ANDERSON PREPARATORY ACADEMY**

MADISON COUNTY, INDIANA

JULY 1, 2020 TO JUNE 30, 2021



**WEALTH ADVISORY | OUTSOURCING
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**CENTRAL INDIANA MILITARY ACADEMY, INC.
DBA: ANDERSON PREPARATORY ACADEMY
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**CENTRAL INDIANA MILITARY ACADEMY, INC.
DBA: ANDERSON PREPARATORY ACADEMY
MADISON COUNTY, INDIANA
SCHOOL OFFICIALS
JULY 1, 2020 TO JUNE 30, 2021**

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman of Board of Directors	Mike Casuscelli	07/01/20 – 06/30/21
Treasurer of Board of Directors	David Ashby	07/01/20 – 06/30/21
Treasurer	Natalie Hall	07/01/20 – 03/01/21
Treasurer	Kym Kelley	03/01/21 – 06/30/21
Commandant	Jill Barker	07/01/20 – 06/30/21



CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Central Indiana Military Academy, Inc.
dba: Anderson Preparatory Academy
Anderson, Indiana

We have audited the financial statements of Central Indiana Military Academy, Inc. dba: Anderson Preparatory Academy (the "School") as of and for the year ended June 30, 2021 and have issued our report thereon dated January 26, 2022. 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 Academy was not in compliance with those provisions.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Indianapolis, Indiana
January 26, 2022



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**CENTRAL INDIANA MILITARY ACADEMY, INC.
DBA: ANDERSON PREPARATORY ACADEMY
MADISON COUNTY, INDIANA
AUDIT RESULTS AND COMMENTS
JULY 1, 2020 TO JUNE 30, 2021**

AVERAGE DAILY MAINTENANCE (ADM) TESTING

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE) for each student. In addition, the School has adopted a policy requiring additional documents to be obtained at enrollment. The process used did not result in maintaining consistent and complete enrollment records for 17 students of the 60 tested for enrollment. It was noted in testing that 2 out of 60 students did not have a signature on the enrollment forms, 11 out of 60 students did not have a birth certificate on file, and 4 out of 60 are missing signatures on the enrollment forms and birth certificates.

Officials shall maintain records (enrollment applications, attendance records, reporting forms, etc.) which substantiate the number of students claimed for ADM. A student claimed for ADM must be an "eligible pupil". An eligible pupil is a student that is enrolled and attending. IC 20-43-1-11.5 defines "Enrolled" as registered with a school corporation to attend educational programs offered by or through the school corporation; and attending these educational programs or receiving education services. IC 20-43-1-7.5 defines "Attending" as physical or virtual presence of a student with the expectation of continued services in the education programs for which the student is registered.

Records such as paper or electronic enrollment applications, as well as copies of birth certificates and attendance records, 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)

**CENTRAL INDIANA MILITARY ACADEMY, INC.
DBA: ANDERSON PREPARATORY ACADEMY
MADISON COUNTY, INDIANA
EXIT CONFERENCE
JULY 1, 2020 TO JUNE 30, 2021**

The contents of this report were discussed with Jill Barker (Commandant) and Kym Kelley (Treasurer) on October 28, 2021. Official response has been made part of this report and may be found beginning on page 5.

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Anderson, IN 46016
Kindergarten – 5th
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101 W. 29th Street
Anderson, IN 46016
6th – 12th Grade
Phone: 765-649-8472
Fax: 765-640-2550
www.goapa.org

12/13/2021

Management Response to Compliance Finding: ADM Testing

Management disputes reference to missing signatures as it implies no signatures were obtained on enrollment documents. Documents in question were missing a singular signature on a single page. Multiple signatures are required as part of the enrollment packet and parents and registrar overlooked signature that is at bottom of page.

Corrective Action Plan:

- Beginning in the 2021-2022 school year, registrar has been moved to a full-time position with no other duties. Previously, registrar also served as attendance officer.
- Registrar is conducting an internal review of all enrollment materials for active students and is working with families to correct any missing documents, missed signatures, etc.
- Enrollment forms and processes are being updated so that signatures are moved to a more visible portion of the page in question, and checklists are being created to ensure registrar fully reviews each required signature.
- In addition to registrar's internal review, CEO will initiate periodic registrar spot-check audits similar to process used by CLA for financial audit. These will be conducted monthly using ME report students.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor. CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See [nexia.com/member-firm-disclaimer](https://www.nexia.com/member-firm-disclaimer) for details. **CliftonLarsonAllen LLP**

