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December 7, 2022

Charter School Board  
Duneland Charter School, Inc.  
d/b/a Discovery Charter School  
800 Canonie Drive  
Porter, IN 46304

We have reviewed the Supplemental Audit Report for Duneland Charter School, Inc. d/b/a Discovery Charter School 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  
DUNELAND CHARTER SCHOOL, INC.  
DBA: DISCOVERY CHARTER SCHOOL**

**PORTER COUNTY, INDIANA**

**JULY 1, 2020 TO JUNE 30, 2021**



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**DUNELAND CHARTER SCHOOL, INC.  
DBA: DISCOVERY CHARTER SCHOOL  
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**DUNELAND CHARTER SCHOOL, INC.  
DBA: DISCOVERY CHARTER SCHOOL  
PORTER COUNTY, INDIANA  
SCHOOL OFFICIALS  
JULY 1, 2020 – JUNE 30, 2021**

<u>Office</u>	<u>Official</u>	<u>Term</u>
President	Julie Tegt	07/01/20 – 06/30/21
Treasurer	Suzanne Radzik	07/01/20 – 06/30/21
Superintendent	Ernesto Martinez	07/01/20 – 06/30/21



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## INDEPENDENT AUDITORS' SUPPLEMENTAL AUDIT REPORT

School Officials  
Duneland Charter School, Inc.  
dba: Discovery Charter School  
Indianapolis, Indiana

We have audited the financial statements of Duneland Charter School, Inc. dba: Discovery Charter School (the School) as of and for the year ended June 30, 2021, and have issued our report thereon dated December 16, 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  
December 16, 2021



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**DUNELAND CHARTER SCHOOL, INC.  
DBA: DISCOVERY CHARTER SCHOOL  
PORTER COUNTY, INDIANA  
AUDIT RESULTS AND COMMENTS  
JULY 1, 2020 – JUNE 30, 2021**

**GENERAL DISBURSEMENTS TESTING**

Five (5) of the forty (40) disbursements selected for testing included payment of sales tax.

The charter school must establish procedures to review invoices before payment is made to ensure there is no sales tax included. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 2)

**DUNELAND CHARTER SCHOOL, INC.  
DBA: DISCOVERY CHARTER SCHOOL  
PORTER COUNTY, INDIANA  
EXIT CONFERENCE  
JULY 1, 2020 – JUNE 30, 2021**

The contents of this report were discussed with Ernesto Martinez, superintendent, and Julie Tegt, board president, on December 10, 2021.

December 3, 2021

Duneland Charter School, Inc.

Discovery Charter School

Response to Independent Auditors Supplemental Audit Report

The Supplemental Audit Report for the year ended June 30, 2021 contained a finding that a small number of disbursements sampled showed that the invoices included Sales Tax that was then improperly paid.

Discovery has instituted enhanced procedures to ensure that Check Requests will not be approved until verification is made that sales tax is not being charged on the invoice.

Kind regards,



Ernesto F. Martinez, Superintendent



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