



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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December 13, 2022

Charter School Board
Timothy L. Johnson Academy, Inc.
4625 Werling Drive
Fort Wayne, IN 46806

We have reviewed the Supplemental Audit Report of Timothy L. Johnson Academy, Inc. prepared by Hodges Accounting & Advisory Services, LLC, 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 Indiana 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
TIMOTHY L. JOHNSON ACADEMY, INC.
ALLEN COUNTY, INDIANA
July 1, 2020 to June 30, 2021

TIMOTHY L. JOHNSON ACADEMY, INC.

ALLEN COUNTY, INDIANA

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TIMOTHY L. JOHNSON ACADEMY, INC.
ALLEN COUNTY, INDIANA
School Officials
Year Ended June 30, 2021

<u>Office</u>	<u>Official</u>	<u>Term</u>
President Board of Directors	Larry Rowland	07/01/20 - 06/30/21
Superintendent	Dawn Starks	07/01/20 - 06/30/21
Treasurer	Robert Sevier	07/01/20 - 06/30/21



The Board of Directors
Timothy L. Johnson Academy, Inc.
4625 Werling Drive
Fort Wayne, IN 46806

We have audited the financial statements of Timothy L. Johnson Academy, Inc.(the “School”) as of and for the year ended June 30, 2021 and have issued our report thereon dated November 18, 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. Our procedures were substantially narrower in scope than an audit. Accordingly, we do not express an opinion on the School’s compliance with these requirements.

The results of our tests disclosed instances of non-compliance with the requirements prescribed under the Guide. These instances are reported in the Audit Results and Comments as matters where we believe the School was not in compliance with those provisions.

Hodges Accounting & Advisory Services

Hodges Accounting & Advisory Services, LLC

Taylor, MI
November 18, 2022

TIMOTHY L. JOHNSON ACADEMY, INC.

ALLEN COUNTY, INDIANA

Audit Results and Comments

Year Ended June 30, 2021

AVERAGE DAILY MEMBERSHIP (ADM)

Conditions: We selected a random sample of 38 students which was 10% of the 378 students enrolled on February 1, 2021, the Spring 2021 count day. Two of the students claimed for membership were not present on the count day and did not return to the school. These students are exceptions to the attending/engaged attribute.

We also selected a random sample of 38 students which was 10% of the 376 students enrolled on September 18, 2020, the Fall 2020 count day. There were no exceptions associated with this sample.

Requirements: 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.

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit. (Accounting and Uniform Compliance Guidelines for Indiana Charter Schools, Part 9).

School Officials shall contact the Indiana Department of Education, Division of School Finance, to determine possible steps to be taken to correct any overpayment applicable to the School Corporation because of incorrect reporting.

Recommendation: We recommend that the Academy use a count day absentee tracking list prepared by each instructor to document students absent on the count day and the date of the students' return to instruction.

TIMOTHY L. JOHNSON ACADEMY, INC.
ALLEN COUNTY, INDIANA
Exit Conference
Year Ended June 30, 2021

The contents of this report were discussed on November 18, 2022 with:

Larry Rowland, President

Eva Spilker, Finance Director

Dawn Starks, School Leader & Superintendent

The Official Response has been made a part of this report and may be found on the following page.

TIMOTHY L. JOHNSON ACADEMY, INC.
ALLEN COUNTY, INDIANA
Official Response
Year Ended June 30, 2021

AVERAGE DAILY MEMBERSHIP (ADM)

To help strengthen the school's data reporting process, our Compliance team will continue to work with our SIS data managers to ensure that the staff responsible for maintaining enrollment and attendance data is properly trained as well as following the proper SIS data verification process throughout the school year. In addition, monthly SIS data audits will be implemented to help support our efforts to ensure the accuracy of our data.

To resolve the two reporting errors, the academy contacted the Indiana Department of Education and submitted a request for correction which was accepted. There will be a retroactive correction to our August 2022 tuition support payment.