



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

March 15, 2023

Charter School Board  
Avondale Meadows Academy, Inc.  
d/b/a United Schools of Indianapolis  
3980 Meadows Dr.  
Indianapolis, IN 46205

We have reviewed the Supplemental Audit Report for Avondale Meadows Academy, Inc. d/b/a United Schools of Indianapolis prepared by Greenwalt CPAs, Inc., Independent Public Accountants, for the period July 1, 2021 to June 30, 2022. 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.

The report is filed with this letter 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

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SUPPLEMENTAL AUDIT REPORT OF  
AVONDALE MEADOWS ACADEMY, INC. D/B/A  
UNITED SCHOOLS OF INDIANAPOLIS

MARION COUNTY, INDIANA  
JULY 1, 2021 TO JUNE 30, 2022

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AVONDALE MEADOWS ACADEMY, INC. D/B/A UNITED SCHOOLS OF INDIANAPOLIS  
SUPPLEMENTAL AUDIT REPORT  
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JUNE 30, 2022

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SCHOOL OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director - United Schools of Indianapolis	Kelly Herron	07/01/2017 – to date
Director of Business Affairs – United Schools of Indianapolis	Janie Seivers	07/01/2017 – to date
Chairman of the Board of Directors	Kelly Braverman	08/25/2017 – to date



To the Board of Directors of  
Avondale Meadows Academy, Inc.  
d/b/a United Schools of Indianapolis:

We have audited the financial statements of Avondale Meadows Academy, Inc. d/b/a United Schools of Indianapolis (USI) as of and for the year ended June 30, 2022 and have issued our report thereon dated December 13, 2022.

In connection with that audit and with our consideration of USI's internal controls as required by the *Guidelines for the Audits of Charter Schools Performed by Private Examiners* (Guide), Issued by the Indiana State Board of Accounts, we performed procedures prescribed under the Guide for the year ended June 30, 2022.

As required by the Guide, we performed procedures to test compliance with the requirements that are applicable to USI. Our procedures were substantially narrower in scope than an audit, the objective of which is the expression of an opinion on USI's compliance with these requirements. Accordingly, we do not express such an opinion.

The purpose of this report is solely to describe the scope of our testing over compliance with the requirements prescribed under the Guide and the results of that testing, and not to provide a legal determination of compliance with those requirements. Accordingly, this report is not suitable for any other purpose.

*Greenwalt CPAs, Inc.*

December 13, 2022

MARION COUNTY

SCHEDULE OF AUDIT RESULTS AND COMMENTS

Ticket sales

For one out of three events tested, ticket sales funds were not deposited at least twice weekly. The event occurred on a Friday and the funds were not deposited until the following Friday.

Tickets, goods for sale, billings and other collections, are considered accountable items for which a corresponding deposit must be made in the bank accounts of the charter school (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 10). All charter school money must be deposited in the designated depository not later than the business day following the receipt of funds on business days of the depository in the same form in which the funds were received. Timely receipts and deposits are required to provide the organizer and charter school administration with current information necessary for all financial decisions (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8).

*Management Response:* Management will work to ensure the deposit funds in a manner.

AVONDALE MEADOWS ACADEMY, INC. D/B/A

UNITED SCHOOLS OF INDIANAPOLIS

MARION COUNTY, INDIANA

EXIT CONFERENCE

The contents of this report were discussed on December 13, 2022 with School Officials – Kelly Herron, Janie Seivers and the Finance Committee. The officials concurred with our findings.