



**STATE OF INDIANA**  
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May 10, 2023

Charter School Board  
Rooted School, Inc.  
5750 E 30th St.  
Indianapolis, IN 46218

We have reviewed the Supplemental Audit Report for Rooted School, Inc. prepared by Donovan CPAs, 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 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 report is filed with this letter in our office as a matter of public record.

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

SUPPLEMENTAL AUDIT REPORT  
OF  
**ROOTED SCHOOL, INC.**  
MARION COUNTY, INDIANA  
July 1, 2021, to June 30, 2022



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**ROOTED SCHOOL, INC.**  
**MARION COUNTY, INDIANA**  
**School Officials**  
**July 1, 2021, to June 30, 2022**

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chair of Board of Directors	Katie Murphy	07/01/21 – 06/30/22
Head of School	Ma’at Lands	07/01/21 – 06/30/22
Board Secretary	Shawn Branch	07/01/21 – 06/30/22



# Donovan CPAs

The Board of Directors  
Rooted School, Inc.

We have audited the financial statements of Rooted School, Inc. (the “School”) as of and for the year ended June 30, 2022 and have issued our report thereon dated February 17, 2023. 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.

DONOVAN

Indianapolis, Indiana  
February 17, 2023

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**ROOTED SCHOOL, INC.**  
**MARION COUNTY, INDIANA**  
**Audit Results and Comments**  
**July 1, 2021 to June 30, 2022**

**REQUIRED REPORTS - FORM 9 REPORTING**

We reviewed the biannual Form 9 reports filed by the School to the Indiana Department of Education for the 2021-2022 school year. While the cash balance reported on Form 9 as of June 30, 2022 agreed, the individual fund balances reported on Form 9 do not agree with the fund activity per the financial records.

Charter schools are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Charter schools shall file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 10)

**ROOTED SCHOOL, INC.**  
**MARION COUNTY, INDIANA**  
**Exit Conference**  
**July 1, 2021 to June 30, 2022**

The contents of this report were discussed on February 17, 2023 with Ma'at Lands (Head of School), and Kim Tarin (Outside Consultant). The Official Response has been made a part of this report and may be found on page 5.



February 17, 2023

Donovan CPAs  
9292 N. Meridian Street, Suite 150  
Indianapolis, IN 46260

Rooted School Indianapolis already has or will take the following actions to address the FY2022 supplemental audit report comments:

**Required Reports**

1. We will continue to manage the differences in timing and required reporting that exist for charter schools in the state of Indiana. As part of that, we will monitor our cash basis fund reporting on our Form 9 submission and adjust as necessary. Adjustments are typically required when we either make accrual-based receivable and payable adjustments or when we receive retroactive grant budget approvals after a reporting deadline has already passed.

Sincerely,

*Ma'at Lands*

Ma'at Lands  
Executive Director