



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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May 18, 2023

Charter School Board
Joshua Academy, Inc.
1230 E Illinois St.
Evansville, IN 47711

We have reviewed the Supplemental Audit Report for Joshua Academy, Inc. prepared by Kemper CPA Group, LLP, 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 findings in the report on page 4. Management's response is on pages 6 and 7.

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

JOSHUA ACADEMY, INC.

Vanderburgh County, Indiana

**SUPPLEMENTAL COMPLIANCE
EXAMINATION REPORT**

Year Ended June 30, 2022



JOSHUA ACADEMY, INC.

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JOSHUA ACADEMY, INC.
SCHOOL OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Charter School Board	Zachary LaGrange	7/1/20 to Current
Board Treasurer	James Snepp	7/1/20 to 1/31/22
Board Treasurer	Madison Schuler	2/1/22 to Current
Board Secretary	Rhea Jones-Price	7/1/20 to Current
Finance Director	Sandy Byers	7/1/20 to Current
Principal	Arveneda McDonald	7/1/20 to Current



TRANSMITTAL LETTER

The Officials of
Joshua Academy, Inc.

We have audited the records of Joshua Academy, Inc. (Academy) for the period from July 1, 2021 to June 30, 2022, and have issued our report thereon dated February 15, 2023. As part of our audit, we tested the Academy's compliance with provisions of the *Accounting and Uniform Compliance Manual for the audits of Indiana Charter Schools* issued by the Indiana State Board of Accounts and related provisions of laws, regulations, contract, and grant agreements. Reported in the Audit Results and Comments are matters where we believe the Academy was not in compliance with those provisions.

Kemper CPA Group, LLP

Certified Public Accountants and Consultants

Evansville, Indiana
February 15, 2023

INDEPENDENT ACCOUNTANT'S REPORT

Board of Directors
Joshua Academy, Inc.

We have examined Joshua Academy, Inc.'s (Academy) compliance with the *Accounting and Uniform Compliance Manual for the audits of Indiana Charter Schools* issued by the Indiana State Board of Accounts (Manual) during the year ended June 30, 2022. Management is responsible for the Academy's compliance with those requirements. Our responsibility to express an opinion on the Academy's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the requirements prescribed by the Indiana State Board of Accounts in *Guidelines for the Audits of Charter Schools Performed by Private Examiners*, and, accordingly, included examining, on a test basis, evidence about the Academy's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Academy's compliance with specified requirements.

Our examination disclosed certain instances of noncompliance with the Manual, as described in the Audit Results and Comments.

In our opinion, except for the noncompliance described in the third paragraph, the Academy complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2022.

This report is intended solely for the information and use of management, the Board of Directors, and the Indiana State Board of Accounts, and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants and Consultants

Evansville, Indiana
February 15, 2023

JOSHUA ACADEMY, INC.
Vanderburgh County, Indiana
Audit Results and Comments
Year Ended June 30, 2022

Sales Tax

Our testing of five credit card statements revealed nine invoices that Joshua Academy paid sales tax on. The total amount of sales tax paid on these invoices was \$27.48.

Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools Part 10: Sales tax should not be paid inappropriately. Note that sales tax can be reimbursed for nonexempt purchases, including lodging.

Conflict of Interest

Our testing of conflict of interest statements on file revealed that of nine board members, one board member did not fill out and sign the conflict of interest form for fiscal year 2022.

Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools Part 13: The appropriate conflict of interest statements should be filed. Conflict of interest statements shall also be provided to the State Board of Accounts.

JOSHUA ACADEMY, INC.
Vanderburgh County, Indiana
Exit Conference
Year Ended June 30, 2022

The contents of this report were discussed on December 16, 2022, with the following persons:

Zachary LaGrange, President, Madison Schuler, Treasurer, Arveneda McDonald, Principal, and Sandy Byers, Finance Director

The Official Response has been made a part of this report and may be found on pages 6 and 7.



Joshua Academy
1230 East Illinois Street, Evansville, IN 47711
812-601-4300
www.JoshuaAcademySchools.com
Better with a "B"

We NOW have an Indiana
Department of Education
Grade of a "B".



December 5, 2022

To: State Board of Accounts
302 West Washington St.
Room E418
Indianapolis, IN 46204-2765

From: Zachary LaGrange, President of Board
James Snapp, Treasurer of Board (07/2021 – 01/2022)
Madison Schuler, Treasurer of Board (01/2022-Current)
Arveneda McDonald, Principal
Sandy Byers, Finance Manager

OFFICIAL RESPONSE
For
Joshua Academy, Inc.

SALES TAX

Audit Comment: Our testing of five credit card statements revealed nine invoices that Joshua Academy paid sales tax on. The total amount of sales tax paid on these invoices was \$27.48.

School Response: Joshua Academy will emphasize to all staff that sales tax is not to be paid for any transaction. We will make sure that all staff that purchase for the school have a sales tax exempt form. The staff making the purchase will contact the vendor prior to making a purchase to let them know that we are sales tax exempt in an effort to avoid this mistake in the future.

Joshua Academy shall not discriminate against any student, teacher, or employee on the basis of race, religion, gender, or national origin. Furthermore, in regards to students, the school admits students of any race, religion, gender, color, national and ethnic origin, and disability to all the rights, privileges, programs, and activities generally accorded or made available to students at the school.



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Grade of a "B".

CONFLICT OF INTEREST

Audit Comment: Our testing of conflict of interest statements on file revealed that of nine board members, one board member did not fill out and sign the conflict of interest form for fiscal year 2022.

School Response: Joshua Academy will continue to do their due diligence to get the Board of Directors to complete the conflict of interest forms. We will make the Board of Directors aware of the importance of this form being completed annually. Going forward we will make sure that this form is completed and signed by all board members.

Joshua Academy shall not discriminate against any student, teacher, or employee on the basis of race, religion, gender, or national origin. Furthermore, in regards to students, the school admits students of any race, religion, gender, color, national and ethnic origin, and disability to all the rights, privileges, programs, and activities generally accorded or made available to students at the school.