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June 14, 2023

Charter School Board  
The Bloomington Project School  
349 S. Walnut Street  
Bloomington, IN 47401

We have reviewed the Supplemental Audit Report for The Bloomington Project School prepared by CliftonLarsonAllen 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 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 cursive script that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

**SUPPLEMENTAL AUDIT REPORT  
THE BLOOMINGTON PROJECT SCHOOL  
MONROE COUNTY, INDIANA  
JULY 1, 2021 TO JUNE 30, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

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**THE BLOOMINGTON PROJECT SCHOOL  
MONROE COUNTY, INDIANA  
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**THE BLOOMINGTON PROJECT SCHOOL  
MONROE COUNTY, INDIANA  
SCHOOL OFFICIALS  
JULY 1, 2021 TO JUNE 30, 2022**

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of Board of Directors	Mike Horvath	07/01/2021 – 06/30/2022
School Leader	Catherine Diersing	07/01/2021 – 06/30/2022
Business Manager	Terri Burks	07/01/2021 – 06/30/2022
Business Manager	Lisa Jones	07/01/2021 – 06/30/2022



CliftonLarsonAllen LLP  
CLAconnect.com

## INDEPENDENT AUDITORS' REPORT

School Officials  
The Bloomington Project School  
Bloomington, Indiana

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of The Bloomington Project School (the School), as of and for the year ended June 30, 2022, and have issued our report thereon dated February 2, 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.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Indianapolis, Indiana  
February 2, 2023

**THE BLOOMINGTON PROJECT SCHOOL  
MONROE COUNTY, INDIANA  
AUDIT RESULTS AND COMMENTS  
JULY 1, 2021 TO JUNE 30, 2022**

**AMOUNTS WITHHELD – PENALTIES AND INTEREST PAID**

During our testing of amounts withheld as part of payroll testing, it was noted that during the year ended June 30, 2022, the School was notified of a discrepancy in the March 2021 withholding filing that resulted in penalties (\$327.62) and interest (\$4.97) being assessed to the School.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit. Any penalties, interest, or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 10)

**THE BLOOMINGTON PROJECT SCHOOL  
MONROE COUNTY, INDIANA  
EXIT CONFERENCE  
JULY 1, 2021 TO JUNE 30, 2022**

The contents of this report were discussed with Catherine Diersing, Lisa Jones, and representatives from the board of directors and outsourced bookkeepers, CSMC, on December 5, 2022. The officials concurred with our audit findings. The Official Response has been made part of this report and may be found on page 5.



**the project school**

heart | mind | voice

349 S. Walnut Street, Bloomington, IN 47401

Phone: 812-558-0041 Fax: 812-334-5873

**Finding:** *During our testing of amounts withheld as part of payroll testing, it was noted that during the year ended June 30, 2022, the School was notified of a discrepancy in the March 2021 withholding filing that resulted in penalties (\$327.62) and interest (\$4.97) being assessed to the School. Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit. Any penalties, interest, or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 10)*

Based on the belief that it was an appropriate request, on behalf of The Bloomington Project School, a COVID payroll exemption was sought during March 2021. After the fact, it was determined that the school did not qualify, resulting in the above penalties and interest, which the school has now paid.

Respectfully submitted,

Catherine Diersing  
Superintendent



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