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July 19, 2023

Charter School Board  
Hoosier Academy, Inc.  
5650 Caito Dr.  
Indianapolis, IN 46226

We have reviewed the Supplemental Audit Report for Hoosier Academy, Inc. 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 Indiana State Board of Accounts.

We call your attention to the finding in the report on page 3. Management's response can be found 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

**HOOSIER ACADEMY, INC.  
MARION COUNTY, INDIANA**

**SUPPLEMENTAL AUDIT REPORT**

**JULY 1, 2021 TO JUNE 30, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

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**HOOSIER ACADEMY, INC.  
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JULY 1, 2021 TO JUNE 30, 2022**

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**HOOSIER ACADEMY, INC.  
MARION COUNTY, INDIANA  
SCHOOL OFFICIALS  
JULY 1, 2021 TO JUNE 30, 2022**

| <u>Office</u>   | <u>Official</u>    | <u>Term</u>             |
|-----------------|--------------------|-------------------------|
| Board President | Jayme Short-DeLeon | 07/01/2021 – 06/30/2022 |
| Head of School  | David Rarick       | 07/19/2021 – 06/30/2022 |
| Head of School  | Tina Walker        | 07/01/2021 – 07/18/2021 |
| Board Treasurer | Gary Meyer         | 07/01/2021 – 06/30/2022 |



CliftonLarsonAllen LLP  
CLAconnect.com

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Hoosier Academy, Inc.  
Indianapolis, Indiana

We have audited the financial statements of Hoosier Academy, Inc. (Hoosier Academy) as of and for the year ended June 30, 2022, and have issued our report thereon dated March 29, 2023. As part of our audit, we tested Hoosier Academy'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 Hoosier Academy was not in compliance with those provisions.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Indianapolis, Indiana  
March 29, 2023

**HOOSIER ACADEMY, INC.  
MARION COUNTY, INDIANA  
AUDIT RESULTS AND COMMENTS  
JULY 1, 2021 TO JUNE 30, 2022**

**AVERAGE DAILY MAINTENANCE (ADM) TESTING**

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE). Hoosier Academy (specifically Insight School of Indiana) has adopted a policy requiring birth certificates, immunization records, and proof of residency. The process used did not result in maintaining consistent and complete enrollment records. The Insight School of Indiana had 15 of 90 students missing documentation as required by the policy (2 students were missing birth certificates, 5 students were missing proof of residency, 4 students were missing immunization records, and 4 students were missing birth certificates and immunization records).

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.

**HOOSIER ACADEMY, INC.  
MARION COUNTY, INDIANA  
EXIT CONFERENCE  
JULY 1, 2021 TO JUNE 30, 2022**

The contents of this report were discussed on February 21, 2023 with Jayme Short-Deleon (Board President), Gary Meyer (Board Treasurer), and representatives from K12, Inc. The Official Response has been made a part of this report and may be found on page 5.



POWERED BY K12

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### **ADM Testing and Enrollment Documentation – Response by HOS**

**Background:** The finding in the audit indicated that “Hoosier Academy Indianapolis and Insight School of Indiana (now Hoosier College and Career Academy) have adopted a policy requiring birth certificates, immunizations records, and proof of residency.” The Head of School will review this policy and recommend changes, if necessary, to ensure consistency with all statutory and regulatory requirements for charter schools to maintain consistent and complete enrollment records. District administration will also work continue to obtain all required enrollment documents in the onboarding process and throughout the year as needed. School officials shall maintain records (enrollment applications, attendance records, reporting forms, etc.) which substantiate the number of students claimed for ADM. The students registered with Hoosier College and Career will attend educational programs and receive education services virtually.

In summary, district administration will take action to correct the findings for the ADM testing and enrollment documentation to comply with the Indiana Department of Education. School officials will work to ensure for the future enrollment process, that all required enrollment documents will be available as dictated by Indiana Code.



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