



STATE OF INDIANA
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July 19, 2023

Charter School Board
Lighthouse Academies of Northwest Indiana, Inc.
3916 Pulaski St
East Chicago, IN 46312

We have reviewed the Supplemental Audit Report for Lighthouse Academies of Northwest Indiana, 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 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
OF
LIGHTHOUSE ACADEMIES OF NORTHWEST INDIANA, INC.**

LAKE COUNTY, INDIANA

JULY 1, 2021 TO JUNE 30, 2022



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**LIGHTHOUSE ACADEMIES OF NORTHWEST INDIANA, INC.
LAKE COUNTY, INDIANA
TABLE OF CONTENTS
JULY 1, 2021 TO JUNE 30, 2022**

SCHOOL OFFICIALS	1
INDEPENDENT AUDITORS' REPORT	2
AUDIT RESULTS AND COMMENTS	3
EXIT CONFERENCE	4
OFFICIAL RESPONSE	5

**LIGHTHOUSE ACADEMIES OF NORTHWEST INDIANA, INC.
LAKE 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	Amina Payne	07/01/21 – 06/30/22
Superintendent	Jessica Beasley	07/01/21 – 06/30/22
Controller	Jonathan Tebeleff	07/01/21 – 06/30/22



INDEPENDENT AUDITORS' REPORT

Board of Directors
Lighthouse Academies of Northwest Indiana, Inc.
Wesley Chapel, Florida

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Indianapolis, Indiana
March 30, 2023

LIGHTHOUSE ACADEMIES OF NORTHWEST INDIANA, INC.
LAKE COUNTY, INDIANA
AUDIT RESULTS AND COMMENTS
JULY 1, 2021 TO JUNE 30, 2022

AVERAGE DAILY MEMBERSHIP (ADM) TESTING

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE) for each student. In addition, the School has adopted a policy requiring additional documents to be obtained at enrollment. The process used did not result in maintaining consistent and complete enrollment records for fifteen (15) students (6 fall, 9 spring) of the 75 tested for enrollment at East Chicago Lighthouse Charter School (ECLCS) and fourteen (14) students (8 fall, 6 spring) of the 75 tested for enrollment at Gary Lighthouse Charter School (GLCS). The students at ECLCS and GLCS were missing the proof of residency documentation, enrollment packet documentation, and/or birth certificate as required by the School's policy.

Records such as paper or electronic enrollment applications, as well as copies of birth certificates and proof of residency, etc. as determined by policy or normal practice by the school should be maintained (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 9).

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.

**LIGHTHOUSE ACADEMIES OF NORTHWEST INDIANA, INC.
LAKE COUNTY, INDIANA
EXIT CONFERENCE
JULY 1, 2021 TO JUNE 30, 2022**

The contents of this report were discussed on January 27, 2023 with Jessica Beasley (Executive Director), Jonathon Tebeleff (Representative from Lighthouse Academies, Inc), and Shana Caruthers (Board Treasurer. Official response has been made part of this report and may be found starting on page 5.



February 14, 2023

RE: Response to Lighthouse Academies of Northwest Indiana Supplemental Audit Report

Average Daily Attendance (ADM) Testing

Response: Lighthouse Academies of Northwest Indiana has recently gone through a transition terminating management services from Lighthouse Academies who previously managed this process. As a result of this transition, the now Northwest Indiana Lighthouse Charter Schools, has done a thorough evaluation of processes and procedures to support the accurate and timely collection of required documents to be in full compliance with both state and organizational criteria.

- Northwest Indiana Lighthouse Charter Schools has amended its required criteria to be in alignment with state requirements for enrollment.
 - Birth Certificate
 - Proof of Residency
 - Copy of a State Issued ID
- The campuses are currently undergoing internal audits on all files to ensure all missing required documents are obtained. This will now be a quarterly process for accountability and supportive measures.
- Families now have the option to complete the enrollment and registration processes either electronically or via paper packets.
- Weekly meetings occur among family coordinators from each campus and the enrollment lead to ensure all are frequently reminded of processes and procedures.

NORTHWEST INDIANA
LIGHTHOUSE
CHARTER SCHOOLS



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