



**STATE OF INDIANA**  
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July 19, 2023

Charter School Board  
Central Indiana Military Academy, Inc.  
d/b/a Anderson Preparatory Academy  
101 W 29<sup>th</sup> St.  
Anderson, IN 46016

We have reviewed the Supplemental Audit Report for Central Indiana Military Academy, Inc. d/b/a Anderson Preparatory Academy 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 findings 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  
CENTRAL INDIANA MILITARY ACADEMY, INC.  
DBA: ANDERSON PREPARATORY ACADEMY**

**MADISON COUNTY, INDIANA**

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



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAcconnect.com](https://CLAcconnect.com)

**CENTRAL INDIANA MILITARY ACADEMY, INC.  
DBA: ANDERSON PREPARATORY ACADEMY  
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JULY 1, 2021 TO JUNE 30, 2022**

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**CENTRAL INDIANA MILITARY ACADEMY, INC.  
DBA: ANDERSON PREPARATORY ACADEMY  
MADISON COUNTY, INDIANA  
SCHOOL OFFICIALS  
JULY 1, 2021 TO JUNE 30, 2022**

| <u>Office</u>                  | <u>Official</u> | <u>Term</u>             |
|--------------------------------|-----------------|-------------------------|
| Chairman of Board of Directors | Mike Casuscelli | 07/01/2021 – 06/30/2022 |
| Treasurer                      | Kym Kelley      | 07/01/2021 – 06/30/2022 |
| Commandant                     | Jill Barker     | 07/01/2021 – 06/30/2022 |



CliftonLarsonAllen LLP  
CLAconnect.com

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Central Indiana Military Academy, Inc.  
dba: Anderson Preparatory Academy  
Anderson, Indiana

We have audited the financial statements of Central Indiana Military Academy, Inc. dba: Anderson Preparatory Academy (the School) 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 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 Academy was not in compliance with those provisions.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Indianapolis, Indiana  
March 30, 2023

**CENTRAL INDIANA MILITARY ACADEMY, INC.  
DBA: ANDERSON PREPARATORY ACADEMY  
MADISON COUNTY, INDIANA  
AUDIT RESULTS AND COMMENTS  
JULY 1, 2021 TO JUNE 30, 2022**

**AVERAGE DAILY MAINTENANCE (ADM) TESTING – ENROLLMENT**

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 11 students of the 75 tested for enrollment. It was noted in testing that 11 out of 75 students did not have a birth certificate on file.

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.

Records such as paper or electronic enrollment applications, as well as copies of birth certificates and attendance records, 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)

**PAYROLL TESTING – PAID ADMINISTRATIVE LEAVE**

During the year ended June 30, 2022, an employee was put on paid leave without having a written opinion of the attorney prior to the leave.

Suspension with pay must be supported by the written opinion of the attorney for the charter school stating that the suspension is in accordance with all federal laws and regulations, and state laws, as applicable. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 10)

**CENTRAL INDIANA MILITARY ACADEMY, INC.  
DBA: ANDERSON PREPARATORY ACADEMY  
MADISON COUNTY, INDIANA  
EXIT CONFERENCE  
JULY 1, 2021 TO JUNE 30, 2022**

The contents of this report were discussed with Jill Barker (Commandant), Ryan Lynch (Board Member) and Dave Ashby (Board Treasurer) on March 30, 2023. Official response has been made part of this report and may be found beginning on page 5.

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Anderson, IN 46016  
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Fax: 765-640-2550  
www.goapa.org

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3/30/2023

**Response to Audit Findings**

**Finding:**

**AVERAGE DAILY MAINTENANCE (ADM) TESTING – ENROLLMENT**

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 11 students of the 75 tested for enrollment. It was noted in testing that 11 out of 75 students did not have a birth certificate on file.

**Response:**

Registrar will continue to follow-up with families to provide necessary documentation. We will assist families who are facing barriers to obtaining documents in all ways possible to ensure receipt of documents. We will continue to send notifications using a variety of channels including email, phone, text, and certified mail to obtain necessary information in a timely manner. We will maintain records of all attempts made to obtain birth certificate documentation.

**Payroll Testing – Paid Administrative Leave**

**Finding:**

During the year ended June 20, 2022, an employee was put on paid leave without having a written opinion of the attorney prior to the leave.

**Response:**

APA will follow all policies outlined in the APA Employee Manual under the Progressive Discipline section. Once a situation requires administrative leave, APA will engage with our lawyer to ensure all policies and procedures have been followed within our internal policy guidelines as well as in accordance with all regulatory requirements. Prior to issuing payment for administrative leave, APA will obtain a written opinion for our attorney attesting that the suspension and subsequent pay (as applicable) is in accordance with all federal laws and regulations as well as state laws as applicable.



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.