



**STATE OF INDIANA**  
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January 8, 2016

Charter School Board  
The New Community School, Inc.  
710 North Street  
Lafayette, IN 47901

We have reviewed the Supplemental Audit Report prepared by Fitzgerald/Isaac LLC, Independent Public Accountants, for the period July 1, 2012 to June 30, 2013. 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. Page 3 contains one audit result and comment. Management's response is on pages 5.

In addition to the report presented herein, a Financial Statements and Independent Auditors' Report for The New Community School, Inc. was prepared in accordance with the guidelines established by the State Board of Accounts.

The Supplemental Audit Report and the Financial Statements and Independent Auditors' Report are filed in our office as a matter of public record.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

SUPPLEMENTAL AUDIT REPORT  
OF  
**THE NEW COMMUNITY SCHOOL, INC.**  
TIPPECANOE COUNTY, INDIANA  
July 1, 2012 to June 30, 2013

THE NEW COMMUNITY SCHOOL, INC.

TIPPECANOE COUNTY, INDIANA

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THE NEW COMMUNITY SCHOOL, INC.

TIPPECANOE COUNTY, INDIANA

School Officials

July 1, 2012 to June 30, 2013

<u>Office</u>	<u>Official</u>	<u>Term</u>
Board President	Bill McCaw	07/01/12 – 06/30/13
Executive Director	D. Scott Fields	07/01/12 – 06/30/13
Director of Finance and Operations	Daniel Beaver	07/01/12 – 06/30/13

The Board of Directors  
The New Community School, Inc.

We have audited the financial statements of **The New Community School, Inc.** (the "School") as of and for the year ended June 30, 2013 and have issued our report thereon dated June 15, 2015. 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.



Indianapolis, IN  
June 15, 2015

THE NEW COMMUNITY SCHOOL, INC.

TIPPECANOE COUNTY, INDIANA

Audit Results and Comments

July 1, 2012 to June 30, 2013

VENDOR DISBURSEMENTS

We selected and examined a sample of 27 vendor disbursement transactions from throughout the year. Within this sample we noted five instances where the School paid fees for late payments totaling \$54.99.

In addition, our testing of credit card payments identified one instance of the School paying fees for late payment of the credit card balance in the amount of \$39.00.

Any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee shall be the responsibility of that officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 10)

Employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the charter school. Any penalties, interest or other charges paid by the charter school may be the personal obligation of the responsible employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 10)

THE NEW COMMUNITY SCHOOL, INC.

TIPPECANOE COUNTY, INDIANA

Exit Conference

July 1, 2012 to June 30, 2013

The contents of this report were discussed on November 12, 2015 with Anne Murphy-Kline (Board President), Leitha Stone (Executive Director), and Daniel Beaver (Director of Finance and Operations). The Official Response has been made a part of this report and may be found on page 5.

THE NEW COMMUNITY SCHOOL, INC.

TIPPECANOE COUNTY, INDIANA

OFFICIAL RESPONSE

JULY 1, 2012 TO JUNE 30, 2013

This response is to the accumulated late payments identified totaling \$54.99 and late credit card payments totaling \$39.00.

New Community School will actively strive to eliminate any future late fees through the reevaluation of internal processes and oversight.

The school administration and board are aware of the responsibility to perform in a manner that will not result in any unreasonable fees being assessed against the school.