



STATE OF INDIANA
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December 28, 2017

Charter School Board
Better Blended Learning for Indiana, Inc.
d/b/a Nexus Academy of Indianapolis
6101 N. Keystone Avenue, Suite 302
Indianapolis, IN 46220

We have reviewed the Supplemental Audit Report for Better Blended Learning for Indiana, Inc. d/b/a Nexus Academy of Indianapolis prepared by Donovan CPAs, Independent Public Accountants, for the period July 1, 2016 to June 30, 2017. 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 page 5.

The Supplemental Audit Report and associated audited Financial Statements are filed in our office as a matter of public record.

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

SUPPLEMENTAL AUDIT REPORT
OF
BETTER BLENDED LEARNING FOR INDIANA, INC.
d/b/a NEXUS ACADEMY OF INDIANAPOLIS
MARION COUNTY, INDIANA
July 1, 2016 to June 30, 2017



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BETTER BLENDED LEARNING FOR INDIANA, INC.
d/b/a NEXUS ACADEMY OF INDIANAPOLIS
MARION COUNTY, INDIANA
School Officials
July 1, 2016 to June 30, 2017

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of Board of Directors	Debra Morgan	07/01/16 – 06/30/17
Principal	Jamie Brady	07/01/16 – 06/30/17
Board Treasurer	Kelly Hamilton	07/01/16 – 06/30/17



Donovan CPAs

The Board of Directors
Better Blended Learning for Indiana, Inc.

We have audited the financial statements of Better Blended Learning for Indiana, Inc. d/b/a Nexus Academy of Indianapolis (the “School”) as of and for the year ended June 30, 2017 and have issued our report thereon dated December 19, 2017. 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.

DONOVAN

Indianapolis, Indiana
December 21, 2017

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BETTER BLENDED LEARNING FOR INDIANA, INC.
d/b/a NEXUS ACADEMY OF INDIANAPOLIS
MARION COUNTY, INDIANA
Audit Results and Comments
July 1, 2016 to June 30, 2017

MINIMUM INTERNAL CONTROL STANDARDS

Per review and discussion with school personnel, it was determined that the School was not in compliance with either of the minimum internal control requirements as set forth by IC 5-11-1-27(g).

The School's certification on the Gateway platform on the adoption of and training on internal control standards was made incorrectly. The school personnel did not understand the requirements set forth by IC 5-11-1-27(g) prior to the certification and have since realized that they should have answered that the School was not in compliance.

After June 30, 2016, the legislative body of a political subdivision shall ensure that:

1. the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
2. personnel received training concerning the internal control standards and procedures adopted by the political subdivision.

(IC 5-11-1-27(g))

BETTER BLENDED LEARNING FOR INDIANA, INC.
d/b/a NEXUS ACADEMY OF INDIANAPOLIS
MARION COUNTY, INDIANA
Exit Conference
July 1, 2016 to June 30, 2017

The contents of this report were discussed on December 21, 2017 with Kelly Hamilton (Board Treasurer) and Brenda Little (Accounting Manager, Connections Education). The Official Response has been made a part of this report and may be found on page 5.



SBOA Compliance Audit Response

MINIMUM INTERNAL CONTROL STANDARDS

Management of the School agrees with the finding and will take necessary actions to comply with the minimum internal control requirements set forth by IC 5-11-1-27(g). In addition, management will draft changes to the current fiscal controls policy and will have personnel attend training as mandated by IC 5-11-1-27(g).