



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B49549

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February 7, 2018

Charter School Board  
Neighbors' Educational Opportunities, Inc.  
5391 Central Avenue  
Portage, IN 46368

We have reviewed the Supplemental Audit Report for Neighbors' Educational Opportunities, Inc. 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  
**NEIGHBORS' EDUCATIONAL OPPORTUNITIES, INC.**

PORTER COUNTY, INDIANA

July 1, 2016 to June 30, 2017



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**NEIGHBORS' EDUCATIONAL OPPORTUNITIES, INC.**  
**PORTER 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	Deborah Birch	07/01/16 – 06/30/17
Executive Director	Rebecca Reiner	07/01/16 – 06/30/17
Director of Operations	Shanta Belyeu	07/01/16 – 06/30/17



# Donovan CPAs

The Board of Directors  
Neighbors' Educational Opportunities, Inc.

We have audited the financial statements of Neighbors' Educational Opportunities, Inc. (the "School") as of and for the year ended June 30, 2017, and have issued our report thereon dated December 22, 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 22, 2017

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**NEIGHBORS' EDUCATIONAL OPPORTUNITIES, INC.**  
**PORTER 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))

**NEIGHBORS' EDUCATION OPPORTUNITIES, INC.**  
**PORTER COUNTY, INDIANA**  
**Exit Conference**  
**July 1, 2016 to June 30, 2017**

The contents of this report were discussed on December 21, 2017 with Marie Robinson (Board Treasurer), Rebecca Reiner (Executive Director), and Shanta Belyeu (Director of Operations). The Official Response has been made a part of this report and may be found on page 5.

**Neighbors' Educational Opportunities**

Neighbors' New Vistas High School and Adult Education

*Rebecca Reiner, Executive Director*

*Shanta Belyeu, Director of Operations*



*Forging Promising Futures*

December 22, 2017

Neighbors' Educational Opportunities, Inc. adopted as part of the board policies internal controls and has continued to adhere to those policies. The original adoption was in 2014 under the direction of Ball State University. In relation to IC 5-11-1-27 (g), we were not aware of the inception date and therefore did not meet the requirements of the Indiana Code. We have since then reviewed the current internal control policies and have begun revision to make sure they align with Indiana Code. In addition, all appropriate personnel will receive training on these internal control procedures. This process will be completed by the end of June 2018 at the close of the fiscal year.

A handwritten signature in black ink that reads "Shanta M. Belyeu". The signature is fluid and cursive, with the first letters of each word being capitalized and prominent.

Shanta M. Belyeu  
Director of Operations

A handwritten signature in blue ink that reads "Rebecca A. Reiner". The signature is fluid and cursive, with the first letters of each word being capitalized and prominent.

Rebecca A. Reiner,  
Executive Director

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