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March 14, 2018

Charter School Board  
Northern Rush County Schools, Inc.  
d/b/a Mays Community Academy  
929 South Street  
Mays, IN 46155

We have reviewed the Supplemental Audit Report for Northern Rush County Schools, Inc. d/b/a Mays Community Academy 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. Pages 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  
NORTHERN RUSH COUNTY SCHOOLS, INCORPORATED  
d/b/a MAYS COMMUNITY ACADEMY**

RUSH COUNTY, INDIANA

July 1, 2016 to June 30, 2017



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**NORTHERN RUSH COUNTY SCHOOLS, INCORPORATED**  
**d/b/a MAYS COMMUNITY ACADEMY**  
**RUSH COUNTY, INDIANA**  
**School Officials**  
**July 1, 2016 to June 30, 2017**

<b><u>Office</u></b>	<b><u>Official</u></b>	<b><u>Term</u></b>
President of Board of Directors	Nansi Custer	07/01/16 – 06/30/17
CEO	Carissa Williams	07/01/16 – 06/30/17
Principal	Shannon New	07/01/16 – 06/30/17



# Donovan CPAs

The Board of Directors  
Northern Rush County Schools Incorporated

We have audited the financial statements of Northern Rush County Schools Incorporated d/b/a Mays Community Academy, (the "School") as of and for the year ended June 30, 2017, and have issued our report thereon dated February 1, 2018. 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  
February 1, 2018

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**NORTHERN RUSH COUNTY SCHOOLS, INCORPORATED**  
**d/b/a MAYS COMMUNITY ACADEMY**  
**RUSH COUNTY, INDIANA**  
**Audit Results and Comments**  
**July 1, 2016 to June 30, 2017**

**MINIMUM INTERNAL CONTROL STANDARDS**

Per review and discussion with Mays Community Academy's personnel, we 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).

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))

**NORTHERN RUSH COUNTY SCHOOLS, INCORPORATED**  
**d/b/a MAYS COMMUNITY ACADEMY**  
**RUSH COUNTY, INDIANA**  
**Exit Conference**  
**July 1, 2016 to June 30, 2017**

The contents of this report were discussed on February 1, 2018 with Carissa Williams (CEO) and Nansi Custer (President of the Board of Directors). The Official Response has been made a part of this report and may be found on page 5.



February 1, 2018

RESPONSE TO SBOA REPORT

Management is aware of the new standard and we will comply for the 2018 fiscal year and future years.

*Carissa Williams, CEO*