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November 19, 2018

Charter School Board
Rock Creek Community Academy, Inc.
11525 Highway 31
Sellersburg IN 47172

We have reviewed the Supplemental Audit Report for Rock Creek Community Academy, Inc. prepared by Donovan CPAs, Independent Public Accountants, for the period July 1, 2017 to June 30, 2018. 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
ROCK CREEK COMMUNITY ACADEMY, INC.**

CLARK COUNTY, INDIANA

July 1, 2017 to June 30, 2018



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ROCK CREEK COMMUNITY ACADEMY, INC.
CLARK COUNTY, INDIANA
School Officials
July 1, 2017 to June 30, 2018

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director of Accounting	Karen Rogers	07/01/17 – 06/30/18
Principal	Sara Hauselman	07/01/17 – 06/30/18
Board Chairman	Jeff Dethy	07/01/17 – 06/30/18



Donovan CPAs

The Board of Directors
Rock Creek Community Academy, Inc.

We have audited the financial statements of Rock Creek Community Academy, Inc. (the "School") as of and for the year ended June 30, 2018 and have issued our report thereon dated November 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
November 1, 2018

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ROCK CREEK COMMUNITY ACADEMY, INC.
CLARK COUNTY, INDIANA
Audit Results and Comments
July 1, 2017 to June 30, 2018

MINIMUM INTERNAL CONTROL STANDARDS

Per review and discussion with School 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))

ROCK CREEK COMMUNITY ACADEMY, INC.
CLARK COUNTY, INDIANA
Exit Conference
July 1, 2017 to June 30, 2018

The contents of this report were discussed on October 18, 2018 with Karen Rogers (Director of Accounting) and Susan Miller (Business Manager). The Official Response has been made a part of this report and may be found on page 5.

Rock Creek Community Academy

11525 Highway 31 • Sellersburg, IN 47172 • 812-246-9271 • www.rccasi.org

November 1, 2018

Donovan CPAs

9292 N Meridian Street, STE: 150

Indianapolis, IN 46260

To Whom It May Concern:

Rock Creek Community Academy having finished its audit exit conference with Donovan CPAs, acknowledges the one finding that the auditors have cited, which pertains to Minimum Control Standards. Subsequent to this finding, Rock Creek's Board of Directors has adopted as of October 15, 2018, an Internal Controls Guidebook which contains policies and procedures that the school will follow from that date forward. Our personnel will be trained on this policy and taught the procedures.

Sincerely,



Susan J Miller

Treasurer

