



STATE OF INDIANA
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November 13, 2019

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, 2018 to June 30, 2019. 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, 2018 to June 30, 2019



TABLE OF CONTENTS

	Page
School Officials	1
Transmittal Letter.....	2
Audit Results and Comments:	
Receipts and Deposits	3
Exit Conference	4
Official Response.....	5

ROCK CREEK COMMUNITY ACADEMY, INC.
CLARK COUNTY, INDIANA
School Officials
July 1, 2018 to June 30, 2019

<u>Office</u>	<u>Official</u>	<u>Term</u>
Board Chairman	Jeff Dethy	07/01/18 – 06/30/19
Principal	Sara Hauselman	07/01/18 – 06/30/19
School Treasurer	Susan Miller	07/01/18 – 06/30/19



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, 2019 and have issued our report thereon dated November 7, 2019. 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 7, 2019

ROCK CREEK COMMUNITY ACADEMY, INC.
CLARK COUNTY, INDIANA
Audit Results and Comments
July 1, 2018 to June 30, 2019

RECEIPTS AND DEPOSITS

We selected a sample of 25 receipts for testing from the School's receipt books. Of the 25 receipts selected for testing, 3 were not deposited in a timely manner (7, 9, and 17 days after receipt).

All charter school money must be deposited in the designated depository not later than the business day following the receipt of funds on business days of the depository in the same form in which the funds were received. Timely receipts and deposits are required to provide the organizer and charter school administration with current information necessary for all financial decisions. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8)

ROCK CREEK COMMUNITY ACADEMY, INC.
CLARK COUNTY, INDIANA
Exit Conference
July 1, 2018 to June 30, 2019

The contents of this report were discussed on November 4, 2019 with Jeff Dethy (Board Chairman), Karen Rogers (Business Manager), and Terry Eldridge (School Treasurer). The Official Response has been made a part of this report and may be found on page 5.

Rock Creek Community Academy

8000 Diefenbach Lane • Sellersburg, IN 47172 • 812-246-9271 • www.rccasi.org

November 7, 2019

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 3 deposits not being deposited in a timely manner. In the future, Rock Creek will note on the receipt book when a parent asks Rock Creek to hold a check until a future deposit date.

Sincerely,

Karen Rogers, Business Manager

Karen Rogers
Business Manager

