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February 17, 2021

Charter School Board
Rock Creek Community Academy, Inc.
8000 Diefenbach Lane
Sellersburg IN 47172

We have reviewed the Supplemental Audit Report for Rock Creek Community Academy, Inc. prepared by CliftonLarsonAllen LLP, Independent Public Accountants, for the period July 1, 2019 to June 30, 2020. 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.

A handwritten signature in blue ink that reads "Paul D. Joyce".

Paul D. Joyce, CPA
State Examiner

SUPPLEMENTAL AUDIT REPORT
ROCK CREEK COMMUNITY ACADEMY, INC.
CLARK COUNTY, INDIANA
JULY 1, 2019 TO JUNE 30, 2020



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**ROCK CREEK COMMUNITY ACADEMY, INC.
SUPPLEMENTAL AUDIT REPORT
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**ROCK CREEK COMMUNITY ACADEMY, INC.
CLARK COUNTY, INDIANA
SCHOOL OFFICIALS
JULY 1, 2019 to JUNE 30, 2020**

Office	Official	Term
Board Chairman	Jeff Dethy	07/01/19 – 06/30/20
School Treasurer	Terry Eldridge	07/01/19 – 06/30/20
Business Manager	Karen Rogers	07/01/19 – 06/30/20



CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT

School Officials
Rock Creek Community Academy, Inc.
Indianapolis, Indiana

We have audited the financial statements of Rock Creek Community Academy, Inc. (the School) as of and for the year ended June 30, 2020, and have issued our report thereon dated February 5, 2021. 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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Indianapolis, Indiana
February 5, 2021

ROCK CREEK COMMUNITY ACADEMY, INC.
CLARK COUNTY
AUDIT RESULTS AND COMMENTS
JULY 1, 2019 to JUNE 30, 2020

AVERAGE DAILY MAINTENANCE (ADM) TESTING – ENROLLMENT DOCUMENTATION

Enrollment documents are required to be maintained by the Indiana Department of Education (IDOE). Rock Creek Community Academy, Inc. has adopted a policy requiring additional documents to be obtained at enrollment. The process used did not result in maintaining consistent and complete enrollment records for 22 of the 90 students tested. These 22 selections were missing the certain forms or forms were incomplete as required by the School's enrollment policy.

Officials shall maintain records (enrollment applications, attendance records, reporting forms, etc.) which substantiate the number of students claimed for ADM. A student claimed for ADM must be an "eligible pupil". An eligible pupil is a student that is enrolled and attending. IC 20-43-1-11.5 defines "Enrolled" as registered with a school corporation to attend educational programs offered by or through the school corporation; and attending these educational programs or receiving education services. IC 20-43-1-7.5 defines "Attending" as physical or virtual presence of a student with the expectation of continued services in the education programs for which the student is registered.

The Organizer is responsible for reporting ADM to the Indiana Department of Education (IDOE). The ADM Summary Report shall provide a written certification of ADM to properly document responsibility. The ADM Summary Report must be signed by the Superintendent/Principal/Director of Schools and the Trustee/Corporate Treasurer and be uploaded to IDOE for each reporting period in the fiscal year. Supporting documentation of enrollment and attendance/engagement information by grade and school must be maintained for audit (Accounting and Uniform Compliance Guidelines for Indiana Charter Schools, Part 9).

**ROCK CREEK COMMUNITY ACADEMY, INC.
CLARK COUNTY
EXIT CONFERENCE
JULY 1, 2019 to JUNE 30, 2020**

The contents of this report were discussed with Terry Eldridge and Karen Rogers, on January 5, 2021. 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

February 8, 2021

CLA (CliftonLarsonAllen LLP)
9365 Counselors Row
Suite 200
Indianapolis, IN 46240

To: Steven Frankowski

Rock Creek Community Academy acknowledges the one finding that the auditors have cited, which pertains to not all student enrollment documents were available. In the future, Rock Creek will make sure all enrollment documents are included in registration packet for students. Rock Creek will also verify that all documents have been properly completed and signed by parent or guardian.

Sincerely,

Terry Eldridge, Treasurer

Terry Eldridge
Treasurer



