



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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December 12, 2022

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, 2020 to June 30, 2021. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

We call your attention to the finding in the report on page 3. 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 cursive script that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

SUPPLEMENTAL AUDIT REPORT
ROCK CREEK COMMUNITY ACADEMY, INC.
CLARK COUNTY, INDIANA
JULY 1, 2020 TO JUNE 30, 2021



WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

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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, 2020 to JUNE 30, 2021**

| Office | Official | Term |
|------------------|-----------------|---------------------|
| Board Chairman | Jeff Dethy | 07/01/20 – 06/30/21 |
| School Treasurer | Terry Eldridge | 07/01/20 – 06/30/21 |
| Business Manager | Karen Rogers | 07/01/20 – 06/30/21 |



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, 2021 and have issued our report thereon dated January 27, 2022. 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 is a matter where we believe the School was not in compliance with those provisions.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Indianapolis, Indiana
January 27, 2022



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ROCK CREEK COMMUNITY ACADEMY, INC.
CLARK COUNTY
AUDIT RESULTS AND COMMENTS
JULY 1, 2020 to JUNE 30, 2021

CONFLICT OF INTEREST

During conflict of interest testing, it was noted that the School did not file the appropriate conflict of interest notice or provide it to the Indiana State Board of Accounts (SBOA) for new related parties during the year. Total amounts paid by the School to these related parties for the year ended June 30, 2021 was \$58,875.

Part 13 of the Charter School Manual (as well as IC 5-16-11) require that the appropriate conflict of interest statements be filed and also be provided to the State Board of Accounts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 13)

**ROCK CREEK COMMUNITY ACADEMY, INC.
CLARK COUNTY
EXIT CONFERENCE
JULY 1, 2020 to JUNE 30, 2021**

The contents of this report were discussed with Karen Floyd (replaced Terry Eldridge as treasurer subsequent to year end) and Karen Rogers, on December 16, 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

January 21, 2021

CliftonLarsonAllen LLP
9365 Counselors Row
Suite 200
Indianapolis, IN 46260

To Whom It May Concern:

Rock Creek Community Academy acknowledges the one finding that the auditors have cited, which pertains to not filing the appropriate documents for conflict of interest notices. In the future, Rock Creek will make sure the appropriate forms are filed and provided to the State Board of Accounts.

Sincerely,



Karen Rogers
Business Manager



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