



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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July 18, 2023

Charter School Board
Northern Rush County Schools, Inc.
d/b/a Mays Community Academy
929 East 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 CliftonLarsonAllen LLP, Independent Public Accountants, for the period July 1, 2021 to June 30, 2022. 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 findings in the report on page 3. Management's response is on pages 5 and 6.

The report is filed with this letter 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

**NORTHERN RUSH COUNTY SCHOOLS, INC.
DBA: MAYS COMMUNITY ACADEMY
RUSH COUNTY, INDIANA**

SUPPLEMENTAL AUDIT REPORT

JULY 1, 2021 TO JUNE 30, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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**NORTHERN RUSH COUNTY SCHOOLS, INC.
DBA: MAYS COMMUNITY ACADEMY
RUSH COUNTY, INDIANA
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**NORTHERN RUSH COUNTY SCHOOLS, INC.
DBA: MAYS COMMUNITY ACADEMY
RUSH COUNTY, INDIANA
SCHOOL OFFICIALS
JULY 1, 2021 TO JUNE 30, 2022**

<u>Office</u>	<u>Official</u>	<u>Term</u>
Board President	Nansi Custer	07/01/2021 – 06/30/2022
Board Treasurer	Marcia Schwering	07/01/2021 – 06/30/2022
Principal	Lauren Yoke	09/15/2021 – 06/30/2022



CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Northern Rush County Schools, Inc.
dba: Mays Community Academy
Mays, Indiana

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Northern Rush County Schools, Inc. dba: Mays Community Academy, as of and for the year ended June 30, 2022, and have issued our report thereon dated March 31, 2023. 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
March 31, 2023

**NORTHERN RUSH COUNTY SCHOOLS, INC.
DBA: MAYS COMMUNITY ACADEMY
RUSH COUNTY, INDIANA
AUDIT RESULTS AND COMMENTS
JULY 1, 2021 TO JUNE 30, 2022**

PAYROLL TESTING

For the year ended June 30, 2022, during our testing of payroll disbursements we noted that of our sample of twenty-five (25) payments made to individuals that none of the individuals had signed and approved contracts for employment.

The charter school shall maintain adequate supporting documentation for payroll to ensure that payments are made only for services rendered. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8)

All compensation and benefits paid to employees must be included in the labor contract or salary schedule unless otherwise authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 10)

AVERAGE DAILY MEMBERSHIP (ADM) TESTING – REPORTING CERTIFICATIONS

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. During the testing of the ADM certifications, we were unable to determine complete certification and timely submission as the membership count date ADM report provided did not include certifications and submission data for the Fall 2021 count date.

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 Manual for Indiana Charter Schools, Part 9).

**NORTHERN RUSH COUNTY SCHOOLS, INC.
DBA: MAYS COMMUNITY ACADEMY
RUSH COUNTY, INDIANA
EXIT CONFERENCE
JULY 1, 2021 TO JUNE 30, 2022**

The contents of this report were discussed with Nansi Custer, Board President, and Kevin Davis, Indiana Charters on March 31, 2023. The Official Response has been made a part of this report and may be found on page 5.



Northern Rush County Schools Inc.
929 E. South Street
Mays Indiana 46155

March 29, 2023

AVERAGE DAILY MEMBERSHIP (ADM) TESTING – CERTIFICATIONS

The conversion to Data Exchange reporting of all school data has been in a transition. Our data vendor submitted a letter / ticket to the Indiana Department of Education (call number 3437735 on August 1 stating that signed certifications were not available for download as promised. A response was issued:

“Kevin,

Others have begun asking about retrieving historical data. IDOE development team are aware of this request and are working on a solution. Please continue to watch the Announcement in Moodle for updates to this request.”

The ticket was subsequently closed with a response to our management organization or other schools that experienced the same problem. The unsigned copy was presented to the audit team.

PAYROLL TESTING

The board is aware of this deficiency which was the result of a leadership transition. The board will directly monitor the correct implementation in the future. The board has implemented a new policy in reference to employee contract records. The employment contracts will be saved electronically as well as hard copy in a secured location so this situation will never happen again.

Ylonse Custer

Nansi Custer

NRCS Board President



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