

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

SUPPLEMENTAL COMPLIANCE REPORT

OF

TRITON SCHOOL CORPORATION

MARSHALL COUNTY, INDIANA

July 1, 2012 to June 30, 2014



**FILED**  
08/14/2015



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SCHEDULE OF OFFICIALS

| <u>Office</u>                    | <u>Official</u>                  | <u>Term</u>                                  |
|----------------------------------|----------------------------------|--|
| Treasurer                        | Janet Barker<br>Michelle Babcock | 07-01-12 to 06-03-14<br>06-04-14 to 12-31-15 |
| Superintendent<br>of Schools     | Donna J. Burroughs               | 07-01-12 to 06-30-15                         |
| President of the<br>School Board | Deborah Shively<br>Amy Middaugh  | 01-01-12 to 12-31-12<br>01-01-13 to 12-31-15 |



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF THE TRITON SCHOOL CORPORATION, MARSHALL COUNTY, INDIANA

This report is supplemental to our audit report of the Triton School Corporation (School Corporation), for the period from July 1, 2012 to June 30, 2014. It has been provided as a separate report so that the reader may easily identify any Federal Findings and Audit Results and Comments that pertain to the School Corporation. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the School Corporation, which provides our opinions on the School Corporation's financial statement and federal program compliance. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

The Federal Findings, identified in the above referenced audit report, are included in this report and should be viewed in conjunction with the Audit Results and Comments as described below.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Corrective Action Plan for the Federal Findings, incorporated within this report, was not verified for accuracy.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

June 9, 2015

TRITON SCHOOL CORPORATION  
FEDERAL FINDINGS

***FINDING 2014-001 - FINANCIAL TRANSACTIONS AND REPORTING***

We noted deficiencies in the internal control system of the School Corporation related to financial transactions and reporting.

1. **Lack of Segregation of Duties:** The School Corporation has not separated incompatible activities related to receipts and cash and investment balances. One person is responsible for issuing receipts and preparing the bank deposit. One person is also solely responsible for performing the bank reconciliations. The duties are performed without oversight, review, or approval process. The failure to establish these controls could enable material misstatements or irregularities to remain undetected. Control activities should be in place to reduce the risks of errors in financial reporting.
2. **Monitoring of Controls:** An evaluation of the School Corporation's system of internal control has not been conducted. The failure to monitor the internal control system places the School Corporation at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls will prevent, or detect and correct, material misstatements in a timely manner. Additionally, the School Corporation has no process to identify or communicate corrective actions to improve controls. Effective internal controls over financial reporting require the School Corporation to monitor and assess the quality of the system of internal control.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

***FINDING 2014-002 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS***

The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The School Corporation should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA were not detected.

The School Corporation did not report federal expenditures of \$775,233 for the school year ending June 30, 2013, on the SEFA presented for audit. The federal expenditures reported for the school year ending June 30, 2014, did not include a total of \$58,097 from three federal programs; however, it did include a \$9,990 state grant in error. Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA presented in this report.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

TRITON SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

***FINDING 2014-003 - CASH MANAGEMENT AND REPORTING***

Federal Agency: Department of Education  
Federal Programs: Special Education - Grants to States, Special Education - Preschool Grants  
CFDA Numbers: 84.027 and 84.173  
Federal Award Years: FY 12-13 and FY 13-14  
Pass-Through Entity: Indiana Department of Education

Management of the School Corporation has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the Cash Management and Reporting compliance requirements.

TRITON SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

The School Corporation has not designed or implemented adequate policies or procedures to ensure that reimbursement requests agreed with expenditures made during the period covered by the request. The Special Education grants were not accounted for in separate funds; they were accounted for in the General fund. None of the seven reimbursement requests submitted during the audit period agreed with actual program expenditures. Reimbursement requests for the period totaled \$435,612, while expenditures that supported the requests totaled \$423,485. An additional \$332,821 was disbursed from the General fund for special education related expenditures during the audit period.

The failure to establish an effective internal control system places the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the programs. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

34 CFR 80.20 states in part:

"(b) The financial management systems of other grantees and subgrantees must meet the following standards:

- (1) Financial reporting. Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant.
- (2) Accounting records. Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements could result in the loss of federal funds to the School Corporation.

We recommended that the School Corporation establish controls and ensure compliance with the grant agreement and the Cash Management and Reporting requirements of the programs.



TRITON SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

***FINDING 2014-004 - INTERNAL CONTROL OVER CHILD NUTRITION CLUSTER***

Federal Agency: Department of Education

Federal Programs: School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children

CFDA Numbers: 10.553, 10.555, and 10.559

Federal Award Years: FY 12-13 and FY 13-14

Pass-Through Entity: Indiana Department of Education

Management of the School Corporation has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the following compliance requirements that have a direct and material effect on the programs: Eligibility, Equipment and Real Property Management, Program Income, and Special Tests and Provisions (Verifications and School Food Accounts). The failure to establish an effective internal control system places the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

*Eligibility*

The School Corporation has not designed or implemented adequate policies and procedures to ensure that eligibility for free and reduced price meals are accurately determined. Currently the application information is entered into the food service software which automatically makes the determination dependent upon the information entered into the software. There was no segregation of duties, such as an oversight, review or approval process to ensure that the information entered into the food service software is correct or that the determination is correct.

*Equipment and Real Property Management*

The School Corporation has not established policies or procedures to ensure that records for equipment purchased from the School Lunch fund were maintained in compliance with the Equipment and Real Property Management requirements.

*Program Income*

The School Corporation has not established policies or procedures to ensure that the program income reported for the School Lunch fund was accurate based on the number and type of paid meals served. A separate fund to account for prepaid meals was not established.

*Special Test and Provisions - Verification of Free and Reduced Price Meal Applications*

The School Corporation has not designed or implemented adequate policies or procedures to ensure that applications for free and reduced price lunches are verified as required by the program requirements. An oversight or review process has not been established to ensure verification of the applications.

TRITON SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Special Test and Provisions - School Food Accounts*

The School Corporation has not designed or implemented adequate policies or procedures to ensure that all revenues and expenditures of its non-profit school food service are accounted for in accordance with state requirements. There is no oversight or review process over monthly reimbursements transferred to the Extra-Curricular Account Lunchroom Funds at the Elementary and High Schools.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the programs. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements that have a direct and material effect on the programs could result in the loss of federal funds to the School Corporation.

We recommended that the School Corporation establish controls, including segregation of duties, related to the grant agreement and compliance requirements that have a direct and material effect on the programs.

***FINDING 2014-005 - EQUIPMENT AND REAL PROPERTY MANAGEMENT***

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children

CFDA Numbers: 10.553, 10.555 and 10.559

Federal Award Years: FY 12-13 and FY 13-14

Pass-Through Entity: Indiana Department of Education

The School Corporation did not maintain or update its property records as of June 30, 2014. Equipment totaling \$47,500 purchased from the School Lunch fund was not recorded in the property records of the School Corporation. In addition, a physical inventory of the equipment was not taken.

TRITON SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

7 CFR 3016.32(d) states in part:

(d) Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years . . ."

Failure to maintain detailed and accurate property records and to reconcile physical inventory could result in equipment being lost, stolen, misappropriated, or disposed of improperly and not detected within a reasonable time.

We recommended that the School Corporation prepare and maintain accurate detailed property records and that inventories of equipment are conducted at least once every two years and reconciled to the detailed property records. Any significant differences should be investigated and the appropriate adjustments made to the records. Also, any equipment acquired with federal funds must be designated as such so that they are not disposed of improperly.

# *Triton School Corporation*

*Administration Office*

*100 Triton Drive*

*Bourbon, IN 46504-1801*

*Phone: 574-342-2255 Fax: 574-342-8165*

[www.triton.k12.in.us](http://www.triton.k12.in.us)



*Donna Burroughs, Superintendent*

*Michelle Babcock, Treasurer/Business Manager*

*Anita Haines, Receptionist/Payroll*

*Mindy Klotz, Corporation Secretary/Transportation Director*

*Ted Fisher, Technology Director*

*Bruce Gephart, Maintenance Director*

*Mason McIntyre, Athletic Director*

## CORRECTIVE ACTION PLAN

### **FINDING 2014-001 – FINANCIAL TRANSACTIONS AND REPORTING**

Contact Person Responsible for Corrective Action: Michelle Babcock, Business Manager

Contact Phone Number: 574-342-2255

Description of Corrective Action Plan:

1. The process established to control the activities of financial receipts and cash and investment balances: The Business Manager will make deposits and receipts. First the Payroll/HR Coordinator will process the bank statement verifying all deposits, receipts, checks and fund report are accurate by signing off on the statement and reports. Secondly, the Superintendent will verify the bank statement and reports by signing off on the statement and reports. Thirdly, the Business Manager will verify and sign off on bank statement and reports that support the financial reports.
2. Internal control of the building level treasurer reports will be conducted in the same manner, with the Building Level Treasurer making deposits, and processing the bank statement, with second signature from Building Level Principal. The building level treasurer's will then provide a financial report to the administration office for review on a monthly basis.

Anticipated Completion Date: July 31, 2015

*Michelle Babcock*  
(Signature)

*Business Manager*  
(Title)

*June 4, 2015*  
(Date)

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*Donna Burroughs, Superintendent*  
*Michelle Babcock, Treasurer/Business Manager*  
*Anita Haines, Receptionist/Payroll*  
*Mindy Klotz, Corporation Secretary/Transportation Director*

*Ted Fisher, Technology Director*  
*Bruce Gephart, Maintenance Director*  
*Mason McIntyre, Athletic Director*

## CORRECTIVE ACTION PLAN

### **FINDING 2014-002 – PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Contact Person Responsible for Corrective Action: Michelle Babcock, Business Manager  
Contact Phone Number: 574-342-2255

#### Description of Corrective Action Plan:

The Business Manager with the assistance of the Director of Curriculum, Title I Coordinator and Food Service Building Managers will compile a list of all federal awards each fiscal year.

The Business Manager will prepare the Schedule of Expenditures of Federal Awards as required at the end of each fiscal year. The Business Manager will provide the list of all federal awards for the fiscal year to the Superintendent who will review all documentation supporting the Schedule's contents for accuracy and completeness prior to the Schedule's submission.

Anticipated Completion Date: July 31, 2015

*Michelle Babcock*  
\_\_\_\_\_  
(Signature)

*Business Manager*  
\_\_\_\_\_  
(Title)

*June 4, 2015*  
\_\_\_\_\_  
(Date)

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*Bruce Gephart, Maintenance Director*

*Mason McIntyre, Athletic Director*

## CORRECTIVE ACTION PLAN

### **FINDING 2014-003 – CASH MANAGEMENT AND REPORTING**

Contact Person Responsible for Corrective Action: Michelle Babcock, Business Manager

Contact Phone Number: 574-342-2255

#### Description of Corrective Action Plan:

The Business Manager with the assistance of the Grant Coordinators will set up separate funds and appropriations based on the approved grant budget and compliance requirements.

The Business Manager prepares the reimbursement requests on a monthly basis/bi-monthly basis with supporting documentation such as fund report, payroll history summary (if applicable), expenditure report and revenue history report to match up with what has been received/requested to date of the reimbursement request. Prior to submitting request, the Business Manager provides all documentation pertaining to reimbursement request to the Superintendent for review and for signature of approval of accuracy. After verification is complete, Business Manager signs the reimbursement request and then the grant is submitted, documentation is kept with grant file for future review.

Monthly appropriation reports and expenditure reports are provided to the Grant Coordinators for review, accountability and reporting purposes.

Anticipated Completion Date: July 31, 2015

Michelle Babcock  
(Signature)

Business Manager  
(Title)

June 4, 2015  
(Date)

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*Administration Office*

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*Ted Fisher, Technology Director*

*Bruce Gephart, Maintenance Director*

*Mason McIntyre, Athletic Director*

## CORRECTIVE ACTION PLAN

### ***FINDING 2014-004 – INTERNAL CONTROL OVER CHILD NUTRITION CLUSTER***

Contact Person Responsible for Corrective Action: Michelle Babcock, Business Manager

Contact Phone Number: 574-342-2255

#### Description of Corrective Action Plan:

The Business Manager will train building level cafeteria managers and treasurers on the processing of the Free and Reduced Meal application. The building level treasurers will process the applications that are not submitted through the online application software and the building level cafeteria managers or the building level Administrators will review the completed applications for accuracy.

The building level cafeteria managers will maintain a list of equipment purchased from the School Lunch fund in compliance with the Equipment and Real Property Management requirements. The building level treasurers and/or Administrators will verify the accuracy of the list. After review a copy will be provided to the Business Manager for review and recorded on the Corporation inventory list.

The building level treasurers will set up a separate fund to account for prepaid lunches. The building level cafeteria managers will report the number and type of paid meals served. The building level treasurers will verify the report is accurate and report to central office secretary who will also verify the accuracy before entering the report.

The building level treasurers will conduct the verification as required, supporting documentation will be provided for review and accuracy to the building level administrator, and the central office administration who will keep record of the filing.

The building level treasurers will provide a detailed list of lunch fund deposits for each building cafeteria and report it on a monthly basis to the Business Manager for review and accountability. In addition, reports containing daily record of cash received and daily record of meals and milk served will also be provided along with the lunch fund deposit. All expenditures for both the Jr/Sr High School and the Elementary cafeteria will be processed at the central office through fund 800, in which all claims will be board reviewed and approved.

The Business Manager will conduct a meeting with the Building level Treasurer's and Cafeteria Managers to address these issues of Internal Control and if necessary make adjustments for better control and feasibility.

Anticipated Completion Date: August 31, 2015

Michelle Bowers  
(Signature)

Business Manager  
(Title)

June 4, 2015  
(Date)



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*Mason McIntyre, Athletic Director*

## CORRECTIVE ACTION PLAN

### **FINDING 2014-005 – EQUIPMENT AND REAL PROPERTY MANAGEMENT**

Contact Person Responsible for Corrective Action: Michelle Babcock, Business Manager  
Contact Phone Number: 574-342-2255

#### Description of Corrective Action Plan:

The School Corporation will prepare and maintain an accurate detailed property records with inventories of equipment conducted at least once every two years and reconciled to the detailed property records. Any significant differences will be investigated and the appropriate adjustments made to the records. Equipment acquired with federal funds will be designated on the report so they are not disposed of improperly.

Anticipated Completion Date: August 31, 2015

*Michelle Babcock*  
\_\_\_\_\_  
(Signature)

*Business Manager*  
\_\_\_\_\_  
(Title)

*June 4, 2015*  
\_\_\_\_\_  
(Date)

TRITON SCHOOL CORPORATION  
AUDIT RESULTS AND COMMENTS

**AVERAGE DAILY MEMBERSHIP (ADM) - LACK OF RECORDS**

The designated building level personnel did not provide written certification that the detailed student records maintained to support the Average Daily Membership (ADM) claimed were accurate.

Indiana Code 5-15-6-3(f) states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

Officials shall maintain records (enrollment cards, rosters, reporting forms, etc.) which substantiate the number of students claimed for ADM.

The building level official (Principal, Assistant Principal, etc.) responsible for reporting ADM to the School Corporation Central Office, should provide a written certification of ADM to properly document responsibility. The certification should at a minimum include a statement detailing the names and location of the records used (these records must be retained for public inspection and audit) to substantiate ADM claimed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

**PREPAID FOOD CLEARING ACCOUNT**

The School Corporation accounted for the prepaid food activity within the School Lunch fund. A separate Clearing Account for the Prepaid Food Account activity has not been established as prescribed.

Clearing Account Number 8400 - Prepaid Food has been established to account for prepaid food. The collections are to be receipted to 8410 with 8420 representing the transfers out of the clearing account and recognition in the appropriate revenue classifications (1611 to 1614 series) in the School Lunch fund. The transfer should be made periodically and at the end of each month to appropriately classify meals (breakfast, lunch, etc.) when known (charged by student). (The School Administrator and Uniform Compliance Guidelines, Volume 183)

**OVERDRAWN CASH BALANCES**

The financial statement presented in the Financial Statement and Federal Single Audit Report included the following funds with overdrawn cash balances at June 30, 2013 and 2014:

| Funds           | Amount<br>Overdrawn<br>06-30-13 | Amount<br>Overdrawn<br>06-30-14 |
|-----------------|---------------------------------|---------------------------------|
| Debt Service    | \$ -                            | \$ 273,958                      |
| Textbook Rental | 27,342                          | -                               |
| Payroll         | 101,783                         | 52,016                          |

A similar comment appeared in prior Report B41706.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

TRITON SCHOOL CORPORATION  
EXIT CONFERENCE

The contents of this report were discussed on June 9, 2015, with Michelle Babcock, Treasurer; Donna J. Burroughs, Superintendent of Schools; and Amy Middaugh, President of the School Board.