

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF

BROWNSTOWN CENTRAL COMMUNITY  
SCHOOL CORPORATION  
JACKSON COUNTY, INDIANA

July 1, 2012 to June 30, 2014



**FILED**  
07/15/2016



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Patsy A. Hess	07-01-12 to 06-30-16
Superintendent of Schools	Roger L. Bane James Terrell Greg Walker	07-01-12 to 06-30-13 07-01-13 to 12-31-14 01-01-15 to 12-31-17
President of the School Board	Jack L. Montgomery Mary Ann S. Spray	07-01-12 to 03-11-13 03-12-13 to 12-31-16



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE BROWNSTOWN CENTRAL COMMUNITY  
SCHOOL CORPORATION, JACKSON COUNTY, INDIANA

This report is supplemental to our audit report of the Brownstown Central Community 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 Result and Comment 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 Result and Comment contained herein describes 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 Plans for the Federal Findings, incorporated within this report, were not verified for accuracy.

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

May 5, 2016

BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS

***FINDING 2014-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING***

*Condition*

Management of the School Corporation had not established a proper system of internal control. An evaluation of the School Corporation's system of internal control had not been conducted. Management had not conducted a risk assessment related to the School Corporation's financial reporting and transactions.

There was a deficiency in the internal control system of the School Corporation related to financial transactions and reporting considered to be a material weakness as described below:

Lack of Segregation of Duties: The School Corporation had not separated incompatible activities related to receipts, disbursements, and cash and investments of the School Lunch fund. One individual was responsible for performing the reconciliation of the depository account balance with the record balance, preparing and making bank deposits, reconciling daily cash collections, recording receipts and disbursements transactions in the ledger, and preparing the financial information of the School Lunch fund for the Form 9.

*Context*

The School Corporation did not have a proper system of internal controls over financial transactions and reporting during the audit period.

*Criteria*

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)

*Cause*

Management had not developed a system of internal controls that segregated key functions.

*Effect*

The failure to establish controls would have enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the School Corporation at risk that controls may not have been either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, material misstatements in a timely manner.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

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

*Condition*

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). Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

The Treasurer prepared the SEFA; however, there were no controls in place to verify the accuracy of the information and amounts prior to submission.

During the audit of the SEFA, there were the following errors:

1. Federal expenditures for 16 grants during the 2012-2013 school year totaling of \$1,192,566 were not reported.
2. Two state grants with expenditures of \$38,684 were reported for the 2013-2014 school year.
3. Federal expenditures for two grants were reported incorrectly for the 2013-2014 school year, resulting in an understatement of \$217.
4. Fourteen federal grants during the 2013-2014 school year with expenditures of \$858,308 were omitted.

The errors noted above resulted in a total understatement of \$2,012,407. Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA presented in this report.

*Context*

The School Corporation did not have a proper system of internal controls over the preparation of the SEFA during the audit period.

*Criteria*

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)

BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

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."

*Cause*

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

*Effect*

Failure to have a proper system of internal control in place that operated effectively would have enabled material misstatements of the SEFA to remain undetected and the SEFA contained the errors identified in the *Condition*.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.



BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

***FINDING 2014-003 - INTERNAL CONTROL OVER TITLE I  
GRANTS TO LOCAL EDUCATIONAL AGENCIES***

Federal Agency: Department of Education  
Federal Program: Title I Grants to Local Educational Agencies  
CFDA Number: 84.010  
Federal Award Numbers and Years (or Other Identifying Numbers): 12-3695, 13-3695, 14-3695  
Pass-Through Entity: Indiana Department of Education

*Condition*

Management of the School Corporation had not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed, Cash Management, Eligibility, Period of Availability, and Reporting.

*Activities Allowed or Unallowed*

The Treasurer prepared and submitted the monthly Reimbursement Form. There were no controls in place to ensure that all costs submitted for reimbursement were for activities allowed by the Title I program.

*Cash Management*

The Treasurer prepared and submitted the monthly Reimbursement Form. There were no controls in place to ensure that all costs submitted for reimbursement had been incurred and paid prior to requesting reimbursement.

*Eligibility*

The Technology Technician prepared and submitted the Real Time Data. There were no control procedures in place to ensure the accuracy of the Real Time Data prior to submission.

*Period of Availability*

The Treasurer prepared and submitted the monthly Reimbursement Form. There were no controls in place to ensure that all costs submitted for reimbursement were incurred during the period of availability.

*Reporting*

The Treasurer prepared and submitted the monthly Reimbursement Form and Annual Expenditure Reports. There were no controls in place to ensure that the Reimbursement Forms and Annual Expenditure Reports were accurate and complete.

BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Context*

The School Corporation did not have a proper system of internal controls over Activities Allowed or Unallowed, Cash Management, Eligibility, Period of Availability, and Reporting compliance requirements related to the Title I Grants to Local Educational Agencies during the audit period.

*Criteria*

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."

*Cause*

Management had not developed a system of internal controls that segregated key functions.

*Effect*

The failure to establish an effective internal control system placed 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 would have also allowed noncompliance with compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements listed above.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

***FINDING 2014-004 - ALLOWABLE COSTS/COST PRINCIPLES***

Federal Agency: Department of Education  
Federal Program: Title I Grants to Local Educational Agencies  
CFDA Number: 84.010  
Federal Award Numbers and Years (or Other Identifying Numbers): 12-3695, 13-3695, 14-3695  
Pass-Through Entity: Indiana Department of Education

*Condition*

Management of the School Corporation had not established an effective internal control system related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

During the audit period, the School Corporation paid four employees from Title I program fund; however, the two Semi-Annual Certification Activity Reports for fiscal year 2012-2013 included only three of the four employees and for fiscal year 2013-2014 included only two of the employees.

*Context*

Four Semi-Annual Certification Activity Reports did not include all employees paid from Title I program funds.

*Criteria*

OMB Circular A-87, Attachment B, section 8(h)(3) states in part:

"Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semiannually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee."

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 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."

*Cause*

The School Corporation did not have a system in place to ensure compliance with the Allowable Cost/Cost Principles compliance requirements.

*Effect*

The failure to establish internal controls enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements would have resulted in the loss of federal funds to the School Corporation.

BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish policies and procedures to ensure compliance with the Allowable Costs/Cost Principles requirements.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2014-005 - SPECIAL TESTS AND PROVISIONS**

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): 12-3695, 13-3695, 14-3695

Pass-Through Entity: Indiana Department of Education

*Condition*

Management of the School Corporation had not established an effective internal control system related to the grant agreement and the Special Tests and Provisions - Annual Report Card, High School Graduation Rate compliance requirement.

The School Corporation lacked adequate supporting documentation for students removed from the cohort.

*Context*

Seventy percent of students tested that were removed from the cohort lacked adequate supporting documentation.

*Criteria*

34 CFR 200.19(b)(1)(ii)(B) states:

"To remove a student from the cohort, a school or LEA must confirm in writing that the student transferred out, emigrated to another country, or is deceased.

- (1) To confirm that a student transferred out, the school or LEA must have official written documentation that the student enrolled in another school or in an educational program that culminates in the award of a regular high school diploma.

BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

- (2) A student who is retained in grade, enrolls in a General Educational Development (GED) program, or leaves school for any other reason may not be counted as having transferred out for the purpose of calculating graduation rate and must remain in the adjusted cohort."

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."

*Cause*

The School Corporation did not have a system in place to ensure compliance with the requirements for Special Tests and Provision - Annual Report Card, High School Graduation Rate.

*Effect*

The failure to establish internal controls enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements would have resulted in the loss of federal funds to the School Corporation.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish policies and procedures to ensure compliance with the Special Tests and Provisions - Annual Report Card, High School Graduation Rate requirements.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

# BROWNSTOWN CENTRAL HIGH SCHOOL

500 North Elm Street  
Brownstown, Indiana 47220

Joseph Sheffer  
Principal  
(812) 358-3453



Mark DeHart  
Assistant Principal  
Athletic Director  
(812) 358-3453

## CORRECTIVE ACTION PLAN

### **FINDING 2014-001** (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Sandra Hall/Joe Sheffer  
Contact Phone Number: 812-358-3453

We concur with the finding.

Views of Responsible Official:

### Description of Corrective Action Plan:

Internal controls established to separate incompatible activities related to receipts, disbursements, cash and investments of School Lunch are as follows:

1. This is in reference to the Brownstown Central High School. A receipt will be written by the Lunch Fund Treasurer to the cashier at the time money is passed to the Lunch Fund Treasurer for deposit into the Lunch Fund Account. The Lunch Fund Treasurer will print out a BCHS Bank Deposit report containing a list of money entered into accounts by the cashier. This will be used when preparing the bank deposit. The Food Service Coordinator will sign off on report stating the report and bank deposit are in balance and money will then be taken to the bank for deposit by the Lunch Fund Treasurer. Upon completion of the deposit, a copy of the bank's deposit receipt will then be attached to the bank deposit report verified earlier by the Food Service Coordinator.
2. This is in reference to the Brownstown Central Middle School. The Middle School will adopt the same policy as the Brownstown Elementary School by entering and making their own deposits. Bank deposit ticket will then be sent to the Lunch Fund Treasurer who will then write a receipt to be returned to the appropriate school.
3. This is in reference to all Financial Reports being submitted for approval. The Lunch Fund Treasurer will prepare the financial reports, sign as the person preparing and submit them to the Food Service Coordinator. The Food Service Coordinator will then check and sign the reports indicating approval of the report before passing the information to the School Board or Corporation Treasurer.

Anticipated Completion Date: May 1, 2016

  
\_\_\_\_\_  
(Signature)

Principal / Food Service Director  
\_\_\_\_\_  
(Title)

4-21-2016  
\_\_\_\_\_  
(Date)

# Brownstown Central Community School Corporation

608 W. Commerce Street - Brownstown, IN 47220 - Telephone (812) 358-4271 - Fax (812) 358-5303

## CORRECTIVE ACTION PLAN

### Finding 2014-002 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Contact Person Responsible for Corrective Action: Patsy Hess, Treasurer  
Contact Phone Number: 812-358-4271

Views of Responsible Official: We concur with the finding

#### Description of Corrective Action Plan:

Internal controls established to insure a proper system is in place to prevent, detect and correct errors on the Schedule of Expenditures of Federal Awards (SEFA).

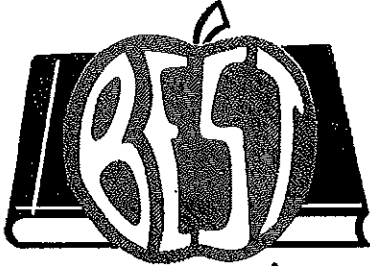
1. The Corporation Treasurer will work with department heads to prepare the SEFA on Gateway. The Corporation Treasurer will supply the Business Manager with all information available in order to approve and verify the accuracy of the information and amounts on Gateway.
2. Corporation Treasurer will keep a list of all Federal programs received including the name of the pass-through entity and identifying numbers and CFDA number or other identifying number when the CFDA information is not available.

Anticipated Completion Date: May 1, 2016

Patsy Hess  
(Signature)

Treasurer  
(Title)

4-26-16  
(Date)



BUILDING EVERY STUDENT'S TALENTS

# BROWNSTOWN

Mr. Thomas McCool  
Principal

Mr. Mike Kelley  
Asst. Principal

Mrs. Jill Miller  
Guidance Counselor

ELEM ENTARY • SCHOOL

## CORRECTIVE ACTION PLAN

Finding 2014-003 – INTERNAL CONTROL OVER TITLE 1 GRANTS TO LOCAL EDUCATIONAL AGENCIES

Contact Person Responsible for Corrective Action: Thomas McCool  
Contact Phone Number: 812-358-3680

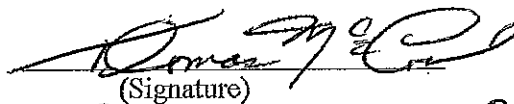
Views of Responsible Official: We concur with the finding

### Description of Corrective Action Plan:

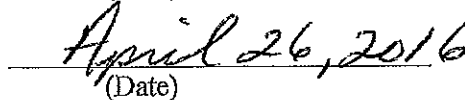
Internal controls established to insure the School is in compliance with the Grant Agreement and Compliance requirements.

1. The Title 1 Director will verify all information submitted to the technology technician in order to submit Real Time Report.
2. Concerning expenditures, the Superintendent will verify all expenditures concerning Federal Grants and also verify all reimbursement requests prepared by the Corporation Treasurer to avoid substantial risk of invalid transactions.

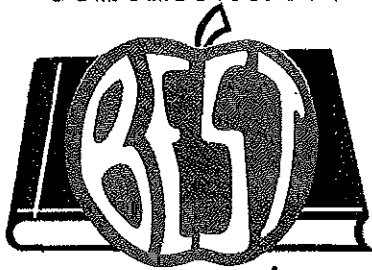
Anticipated Completion Date: May 1, 2016

  
(Signature)

  
(Title)

  
(Date)





BUILDING EVERY STUDENT'S TALENTS

# BROWNSTOWN

Mr. Thomas McCool  
Principal

Mr. Mike Kelley  
Asst. Principal

Mrs. Jill Miller  
Guidance Counselor

ELEMENTARY • SCHOOL

## CORRECTIVE ACTION PLAN

Finding 2014-004 – ALLOWABLE COST/COST PRINCIPLES

Contact Person Responsible for Corrective Action: Thomas McCool  
Contact Phone Number: 812-358-3680

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

System developed to report the Time/Effort and Semi-Annual Certifications.

1. The Title 1 Director will complete the Time/Effort and Semi Annual Certifications. The Superintendent and Treasurer will sign each copy. A copy of the reports will be kept in the Title One files and a copy will be given to the Treasurer.
2. Title 1 Director will place the names of the Title One employees in the Title 1 Grant application folder

Anticipated Completion Date: May 31, 2016

*Thomas McCool*  
(Signature)

*Principal Title One Director*  
(Title)

*April 26, 2016*  
(Date)

# BROWNSTOWN CENTRAL HIGH SCHOOL

500 North Elm Street  
Brownstown, Indiana 47220

Joseph Sheffer  
Principal  
(812) 358-3453



Mark DeHart  
Assistant Principal  
Athletic Director  
(812) 358-3453

## CORRECTIVE ACTION PLAN

### *FINDING 2014-005* (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Joe Sheffer/Derrick Koch/Jami Stuckwisch/Becky Perry  
Contact Phone Number: 812-358-3453

We concur with the finding.

Views of Responsible Official:

### Description of Corrective Action Plan:

Internal controls established to ensure adequate documentation is gathered when a student withdraws from Brownstown Central High School are as follows:

1. Guidance counselors, guidance secretary and administration will watch the video provided by the DOE on graduation rate and cohort training.
2. Guidance counselors will obtain a request for records from the school the student plans to attend. This request for records request will be placed in the student's permanent file.
3. Parents will have to sign a homeschool document when they withdraw their child to homeschool. This document encourages parents to register for homeschooling on the DOE website.
4. Administration will make every effort to track down students that leave during the summer, move out-of-state or for other miscellaneous reasons to obtain proper documentation.

Anticipated Completion Date: May 1, 2016

Joseph Sheffer  
(Signature)

Principal  
(Title)

4-21-2016  
(Date)

BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION  
AUDIT RESULT AND COMMENT

***ERRORS ON CREDIT CARD CLAIMS***

Instances were noted of credit card payments being paid from a monthly statement without the itemized receipts to support the statement. This resulted in \$1,849 of expenditures being paid to the credit card vendor without adequate supporting documentation during the audit period.

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION  
EXIT CONFERENCE

The contents of this report were discussed on May 5, 2016, with Patsy A. Hess, Treasurer; Harry Rochner, Business Manager; Greg Walker, Superintendent of Schools; Mary Ann S. Spray, President of the School Board; Jade W. Peters, Incoming Business Manager; Joseph Sheffer, High School Principal; and Thomas McCool, Elementary School Principal/Title I Director.