

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

NORTH MIAMI COMMUNITY SCHOOLS

MIAMI COUNTY, INDIANA

July 1, 2012 to June 30, 2014



**FILED**  
08/18/2016



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Krista R. Warder	07-01-12 to 06-30-17
Superintendent of Schools	Cathy Egolf Nicholas Eccles	07-01-12 to 12-31-15 01-01-16 to 06-30-17
President of the School Board	William C. Deeds II	07-01-12 to 12-31-16



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE NORTH MIAMI COMMUNITY SCHOOLS, MIAMI COUNTY, INDIANA

This report is supplemental to our audit report of the North Miami Community Schools (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 29, 2016

NORTH MIAMI COMMUNITY SCHOOLS  
FEDERAL FINDINGS

***FINDING 2014-001 - 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).

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

1. Department of Agriculture federal expenditures were understated by \$197,299 and \$249,156 in the 2012-2013 and 2013-2014 school years, respectively.
2. Commodities of \$32,230 and \$32,506 for the National School Lunch Program were not included for the 2012-2013 and 2013-2014 school years, respectively.
3. Two other federal grants were understated by \$25,598 in the 2012-2013 school year.
4. Two local grants totaling \$57,342 were reported as federal expenditures in the 2013-2014 school year.
5. Program names were not always correct.

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA.

*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)

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 in part:

"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:

NORTH MIAMI COMMUNITY SCHOOLS  
FEDERAL FINDINGS  
(Continued)

- (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. . . . "

*Cause*

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

*Effect*

Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected. 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, which is part of this report.

**FINDING 2014-002 - FINANCIAL TRANSACTIONS AND REPORTING**

*Condition*

Several deficiencies in the internal control system of the School Corporation related to financial transactions and reporting were identified. Control activities should be selected and developed at various levels of the School Corporation to reduce risks to the achievement of financial reporting objectives. The School Corporation had not separated incompatible activities related to receipts and disbursements, including vendor and payroll disbursements. We believe these deficiencies constituted material weaknesses.

**Lack of Segregation of Duties:** The Treasurer or Deputy Treasurer independently received and recorded all receipts, prepared the deposit slip, and made the deposit for the School Corporation. The Treasurer also prepared the bank reconciliation. One employee also recorded all vendor and payroll disbursements. There was no segregation of duties.

*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.

NORTH MIAMI COMMUNITY SCHOOLS  
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)

*Cause*

Management of the School Corporation had not established a proper system of internal control that would ensure accuracy in financial transactions and reporting.

*Effect*

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected.

*Views of Responsible Officials*

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

***FINDING 2014-003 - INTERNAL CONTROLS 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): 12-5620, 13-5620, 14-5620

Pass-Through Entity: Indiana Department of Education

*Condition*

The School Corporation had not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Period of Availability, Reporting, and Special Tests and Provisions - Comparability, Highly Qualified Teachers and Paraprofessionals, and Annual Report Card, High School Graduation Rate compliance requirements.

*Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Availability*

The School Corporation had not designed or implemented adequate policies and procedures to ensure that payroll disbursements were for activities and costs that were allowed for the program and were within the period of availability.

*Cash Management and Reporting*

The School Corporation had not designed or implemented adequate policies and procedures to ensure compliance with Cash Management and Reporting compliance requirements. There were no controls to ensure that expenditures were made before reimbursement was requested or that the Reimbursement Forms and the Final Expenditure Reports were accurate prior to submission.



NORTH MIAMI COMMUNITY SCHOOLS  
FEDERAL FINDINGS  
(Continued)

*Special Tests and Provisions - Comparability*

The School Corporation had not designed or implemented adequate policies and procedures to ensure compliance with the Special Tests and Provisions - Comparability compliance requirement. There were no controls to ensure that the Comparability Reports were accurate prior to submission.

*Special Tests and Provisions - Highly Qualified Teachers and Paraprofessionals*

The School Corporation had not designed or implemented adequate policies and procedures to ensure compliance with the Special Tests and Provisions - Highly Qualified Teachers and Paraprofessionals compliance requirement. The School Board approved hiring of Teachers and Paraprofessionals upon recommendation of the Principal; however, there were no controls to ensure that Teachers and Paraprofessionals were highly qualified.

*Special Tests and Provisions - Annual Report Card, High School Graduation Rate*

The School Corporation had not designed or implemented adequate policies and procedures to ensure compliance with the Special Tests and Provisions - the Annual Report Card, High School Graduation Rate compliance requirement. There were no controls to ensure that students were properly removed from the cohort.

*Context*

The lack of properly designed or implemented internal controls over the compliance requirements listed above was evident for all awards in both years of 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 could have 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.

NORTH MIAMI COMMUNITY SCHOOLS  
FEDERAL FINDINGS  
(Continued)

*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. 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 program. 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.

*Views of Responsible Officials*

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

**FINDING 2015-004 - ELIGIBILITY**

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): 12-5620, 13-5620, 14-5620

Pass-Through Entity: Indiana Department of Education

*Condition*

The School Corporation had not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the Eligibility compliance requirement.

The School Corporation had not designed or implemented adequate policies or procedures to ensure that the enrollment and poverty data for both public and nonpublic schools reported in the grant applications was accurate.

The Eligible School Summary portion of the Title I grant application reported the public enrollment, public poverty, non-public enrollment and non-public poverty data. The enrollment records provided by the School Corporation did not agree with the Eligible School Summary for the 2013 and 2014 program years.

*Context*

The records for the public school enrollment did not agree with the Eligible School Summary for the 2013 and 2014 program years by 9 and 6 students, respectively. The public school poverty data did not agree with the Eligible School Summary for the 2013 and 2014 program years by 51 and 13 students, respectively.

*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. . . ."

NORTH MIAMI COMMUNITY SCHOOLS  
FEDERAL FINDINGS  
(Continued)

34 CFR 76.700 states:

"A State and a subgrantee shall comply with the State plan and applicable statutes, regulations, and approved applications, and shall use Federal funds in accordance with those statutes, regulations, plan, and applications."

34 CFR 200.78(a)(1) states:

"An LEA must allocate funds under subpart A of this part to school attendance areas and schools, identified as eligible and selected to participate under section 1113(a) or (b) of the ESEA, in rank order on the basis of the total number of children from low-income families in each area or school."

*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 requirement. A lack of segregation of duties within an internal control system could have allowed noncompliance with the compliance requirement 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. The failure to establish internal controls enabled material noncompliance to go undetected which could 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 controls, including segregation of duties, related to the grant agreement and the compliance requirement listed above. 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 program. 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.

In addition, we recommended that the School Corporation comply with the Eligibility compliance requirement.

*Views of Responsible Officials*

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



*North Miami Community Schools*

394 E. County Rd. 900 North

Denver, IN 46926

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CORRECTIVE ACTION PLAN

FINDING 2014-001

Contact Person Responsible for Corrective Action: Krista Warder, Treasurer

Contact Phone Number: 765-985-3891

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The North Miami Community Schools are in the process of training staff members on Internal Controls. We are also putting an Internal Controls plan into place to ensure more segregation of duties.

Anticipated Completion Date: July 29, 2016

Krista Warder  
Treasurer

June 20, 2016

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*Central Office*

Nick Eccles, Superintendent  
Krista Warder, Treasurer  
Serena Francis, Deputy Treasurer

Rich Robins, Transportation  
Peggy Owens, Secretary  
Stephanie Owens, Food Service Director

Susan Hobson, Technology Director  
Ryan Betzner, Maintenance Director

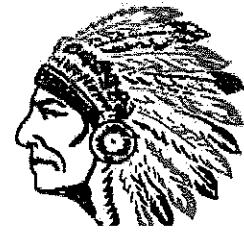


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CORRECTIVE ACTION PLAN

FINDING 2014-002

Contact Person Responsible for Corrective Action: Krista Warder, Treasurer

Contact Phone Number: 765-985-3891

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The North Miami Community Schools are in the process of training staff members on Internal Controls. We are also putting an Internal Controls plan into place to ensure more segregation of duties.

Anticipated Completion Date: July 29, 2016

Krista Warder  
Treasurer

June 20, 2016

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Nick Eccles, Superintendent  
Krista Warder, Treasurer  
Serena Francis, Deputy Treasurer

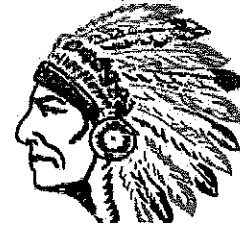
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*North Miami Community Schools*

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CORRECTIVE ACTION PLAN

FINDING 2014-003

Contact Person Responsible for Corrective Action: Krista Warder, Treasurer  
Contact Phone Number: 765-985-3891

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The North Miami Community Schools are in the process of training staff members on Internal Controls. We are also putting an Internal Controls plan into place to ensure more segregation of duties. Policies and procedures will also be updated. We will also insure that all Teachers and Paraprofessionals that are hired for Federal programs have the appropriate highly qualified documentation prior to being hired by the school board.

Anticipated Completion Date: August 31, 2016

Krista Warder  
Treasurer

June 20, 2016

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Nick Eccles, Superintendent  
Krista Warder, Treasurer  
Serena Francis, Deputy Treasurer

*Central Office*  
Rich Robins, Transportation  
Peggy Owens, Secretary  
Stephanie Owens, Food Service Director

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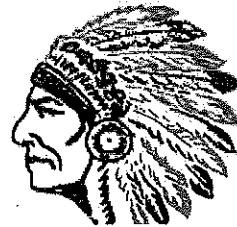


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CORRECTIVE ACTION PLAN

FINDING 2014-004

Contact Person Responsible for Corrective Action: Krista Warder, Treasurer  
Contact Phone Number: 765-985-3891

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The North Miami Community Schools are in the process of training staff members on Internal Controls. We are also putting an Internal Controls plan into place to ensure more segregation of duties. Policies and procedures will also be updated. We have also employed a Student Information Specialist to help insure that our enrollment figures are accurate.

Anticipated Completion Date: August 31, 2016

*Krista Warder*

Krista Warder  
Treasurer

June 20, 2016

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Nick Eccles, Superintendent  
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Susan Hobson, Technology Director  
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NORTH MIAMI COMMUNITY SCHOOLS  
AUDIT RESULTS AND COMMENTS

***PENALTIES AND INTEREST***

The School Corporation paid penalties and interest of \$4,800 to the Indiana Department of Revenue because they did not remit tax payments and reports on a timely basis. The late filing of the October 2012 WH-1 resulted in penalties and interest of \$1,880; the late filing of the 2013 information returns resulted in a penalty of \$2,920.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit. Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

***CREDIT CARDS***

Credit card claims were not adequately itemized. Of the 25 credit card claims tested, 12 were paid for meals that did not include the nature, names, or purpose of the meeting and 4 were paid that did not include a detailed receipt; they were paid based upon only the credit slip.

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed: . . .

7. Payment should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee. . . .

(Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

All claims, invoices, receipts, and accounts payable vouchers regarding reimbursement for meals and expenses for individuals must have specific detailed information of the names of all individuals for which amounts are claimed, including the nature, name, and purpose of the business meeting, to enable the governing body to authorize payment. Payments which do not have proper itemization showing the business nature of the claim may be the personal obligation of the responsible official, employee or other person for whom the claim is made. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

***RECONCILIATION OF SUBSIDIARY LEDGERS***

Reconcilements between the Prepaid Lunches fund control account and the subsidiary student account balances were not performed during the audit period.

Numerous errors went undetected. The Prepaid Lunches fund exceeded the student account balances by \$4,034 at June 30, 2014.



NORTH MIAMI COMMUNITY SCHOOLS  
AUDIT RESULTS AND COMMENTS  
(Continued)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Subsidiary records by student should be routinely reconciled to the cash balance and at month end. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 3)

**OFFICIAL BONDS**

The School Corporation obtained official bonds for the following positions for 2012-2013 and 2013-2014 school years: Treasurer \$100,000; Deputy Treasurer \$50,000; Food Service Director \$10,000; Head Cook \$10,000; and Child Care Coordinator \$10,000. New bonds were not issued each year and the bonds were not on file in the office of the County Recorder.

The State Board of Accounts is of the audit position a new bond should be obtained each year and continuation certificates should not be used in lieu of obtaining a new bond. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

The State Board of Accounts is of the audit position bonds should be filed and recorded in the office of the county recorder. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

**ECA EDUCATIONAL FEES**

The School Corporation charged an educational fee. The Extra-Curricular Treasurers did not remit the collections of the educational fee to the School Corporation on a timely basis. Remittances, in some instances, were held until the end of the school year. In addition, a written opinion was not provided by the School Corporation's attorney whether educational fees would violate the Indiana Constitution.

IC 20-26-4-1 concerning duties of the School Corporation Treasurer, states in part: "The treasurer is the official custodian of all funds of the school corporation and is responsible for the proper safeguarding and accounting for the funds . . ." Therefore, all grant monies and properly authorized fees at an individual building should be transferred to the School Corporation Central Office on a timely and regular basis for receipting into the appropriate school corporation fund. The School Corporation Attorney should provide written guidance concerning whether fees are appropriate in regards to Constitutional provisions. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 6)

NORTH MIAMI COMMUNITY SCHOOLS  
EXIT CONFERENCE

The contents of this report were discussed on June 29, 2016, with Krista R. Warder, Treasurer; Nicholas Eccles, Superintendent of Schools; William C. Deeds II, President of the School Board; and Serena Francis, Deputy Treasurer.