

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

SOUTH BEND COMMUNITY SCHOOL CORPORATION

SAINT JOSEPH COUNTY, INDIANA

July 1, 2020 to June 30, 2021



FILED

08/24/2023



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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August 24, 2023

To: The Officials of the South Bend Community School Corporation
South Bend Community School Corporation
215 South Dr. Martin Luther King Jr. Blvd.
South Bend, IN 46601

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the South Bend Community School Corporation. We have reviewed the federal compliance audit report of South Bend Community School Corporation, which was opined upon by FORVIS, LLP, Independent Public Accountants, for the period July 1, 2020 to June 30, 2021.

In our opinion, FORVIS, LLP prepared the audit report in accordance with the guidelines established by the Indiana State Board of Accounts.

In addition to the report presented herein, a Financial Statement Audit for South Bend Community School Corporation was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner



South Bend Community School Corporation

Single Audit Reports

For the Year Ended June 30, 2021



South Bend Community School Corporation

June 30, 2021

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South Bend Community School Corporation

June 30, 2021

Schedule of Officials

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kareemah N. Fowler	07-01-20 to 06-30-21
Superintendent of Schools	Dr. C Todd Cummings	07-01-20 to 06-30-21
President of the School Board	John Anella	07-01-20 to 06-30-21

South Bend Community School Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Federal Grantor	Pass-Through Grantor	Pass-Through or Other Identifying Number	Program Title	Federal Assistance Listing Number	Passed Through to Subrecipient	Total Federal Expenditures
U.S. Department of Agriculture						
<i>Child Nutrition Cluster:</i>						
Indiana Department of Education		Snack FY20/21	COVID-19: National School Lunch Program - After School Snack	10.555	\$ -	\$ 14,525
Indiana Department of Education		Commodities FY 20/21	COVID-19: National School Lunch Program - Commodities	10.555	-	945,010
Indiana Department of Education		Oper FY 20/21	COVID-19: Summer Food Service Program - Operations	10.559	-	5,182,423
Indiana Department of Education		Admin FY 20/21	COVID-19: Summer Food Service Program - Administrative	10.559	-	440,173
					<u> </u>	<u> </u>
<i>Total Child Nutrition Cluster</i>						6,582,131
Indiana Department of Education		Center Meals FY 20/21	Child and Adult Care Food Program - Center Meals	10.558	-	421,662
Indiana Department of Education		Admin FY 20/21	Child and Adult Care Food Program - Cash IN-Lieu	10.558	-	29,377
					<u> </u>	<u> </u>
						451,039
Indiana Department of Education		FY 20/21	Fresh Fruit and Vegetable Program	10.582	-	71,607
					<u> </u>	<u> </u>
Total U.S. Department of Agriculture						<u> </u>
						7,104,777

South Bend Community School Corporation
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2021

Federal Grantor	Pass-Through Grantor	Pass-Through or Other Identifying Number	Program Title	Federal Assistance Listing Number	Passed Through to Subrecipient	Total Federal Expenditures
U.S. Department of Education						
Special Education Cluster:						
Indiana Department of Education		20611-51-PN01	Special Education Grants to States	84.027	\$ -	\$ 1,452,584
Indiana Department of Education		21611-51-PN01	Special Education Grants to States	84.027	-	3,813,551
					-	5,266,135
Indiana Department of Education		20619-51-PN01	Special Education Preschool Grants	84.173	-	149,921
Indiana Department of Education		21619-51-PN01	Special Education Preschool Grants	84.173	-	132,800
					-	282,721
					-	5,548,856
Total Special Education Cluster						
Indiana Department of Workforce Development		AE9-22	Adult Education - Basic Grants to States	84.002	-	112,456
Indiana Department of Workforce Development		AE20-22	Adult Education - Basic Grants to States	84.002	-	58,590
					-	171,046
Indiana Department of Education		S010A180014 20-7205	Title 1 Grants to Local Educational Agencies - Basic Grant	84.010	-	1,813,492
Indiana Department of Education		S010A180014 21-7205	Title 1 Grants to Local Educational Agencies - Basic Grant	84.010	-	4,966,533
Indiana Department of Education		S010A190014 20-7205	Title 1 State Agency Program for Neglected and Delinquent Children	84.010	-	50,771
Indiana Department of Education		S010A200014 21-7205	Title 1 State Agency Program for Neglected and Delinquent Children and	84.010	-	58,245
Indiana Department of Education		S010A190014	Title 1 Grants to Local Educational Agencies - School Improvement Grant	84.010	-	513,844
Indiana Department of Education		S010A200014 21-7205	Title 1 Grants to Local Educational Agencies - School Improvement Grant	84.010	-	190,837
					-	7,593,722
Indiana Department of Education		38218-001-PN01	Migrant Education State Grant Program	84.011	-	532,308
Indiana Department of Education		38219-001-PN01	Migrant Education State Grant Program	84.011	-	296,739
					-	829,047
Indiana Department of Education		20-0512-A007	Career and Technical Education - Basic Grants to States - Perkins Basic Plan	84.048	-	265,483
Indiana Department of Education		21-0512-C007	Career and Technical Education - Basic Grants to States - Perkins Basic Plan	84.048	-	212,820
Indiana Department of Education		20-0512-A007	Career and Technical Education - Basic Grants to States - Perkins Assessment Grant	84.048	-	2,799
Indiana Department of Education		21-0512-C007	Career and Technical Education - Basic Grants to States - Perkins CTE COVID- 19 Assistance Grant	84.048	-	23,550
Indiana Department of Education		20-0512-SB07	Career and Technical Education - Basic Grants to States - Perkins Summer Bridge Grant	84.048	-	3,243
					-	507,895
Direct Grant		S184G190143	School Safety National Activities - COVID-19 Cares Grant	84.184	-	110,847
Direct Grant		S184G190143	School Safety National Activities - COVID-19 Cares Grant	84.184	-	308,782
Direct Grant		S184M190012	School Safety National Activities - Developing Equity and Excellence	84.184	-	514,479
Direct Grant		S184M190012	School Safety National Activities - Developing Equity and Excellence	84.184	-	578,206
					-	1,512,314

South Bend Community School Corporation
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2021

Federal Grantor	Pass-Through Grantor	Pass-Through or Other Identifying Number	Program Title	Federal Assistance Listing Number	Passed Through to Subrecipient	Total Federal Expenditures
	Direct Grant	U336S190016	Teacher Quality Partnership Grants - Preparing Teacher Leaders	84.336	\$ -	\$ 243,709
	Direct Grant	U336S190016	Teacher Quality Partnership Grants - Preparing Teacher Leaders	84.336	-	469,073
					<u>-</u>	<u>712,782</u>
	Indiana Department of Education	01119-081-PN01	English Language Acquisition State Grants, Title II	84.365	-	19,308
	Indiana Department of Education	01120-071-PN01	English Language Acquisition State Grants, Title II	84.365	-	174,979
	Indiana Department of Education	01121-072-PN01	English Language Acquisition State Grants, Title II	84.365	-	85,465
					<u>-</u>	<u>279,752</u>
	Indiana Department of Education	S367A170013	Supporting Effective Instruction State Grants, Title II	84.367	-	213,663
	Indiana Department of Education	S367A190013	Supporting Effective Instruction State Grants, Title II	84.367	-	276,906
	Indiana Department of Education	S367A200013	Supporting Effective Instruction State Grants, Title II	84.367	-	31,150
					<u>-</u>	<u>521,719</u>
	Direct Grant	S374A300039	Teacher and School Leader Incentive Grants - LEAP Grant	84.374	-	1,481,125
	Indiana Department of Education	S377A140015	School Improvement Grants - Title I Regular School Improvement Grant	84.377	-	178,742
	Indiana Department of Education	S377A140015 FY21	School Improvement Grants - Title I Regular School Improvement Grant	84.377	-	111,432
					<u>-</u>	<u>290,174</u>
	Indiana Department of Education	S424A180015	Student Support and Academic Enrichment Program, Title IV Part A	84.424	-	57,898
	Indiana Department of Education	S424A190015	Student Support and Academic Enrichment Program, Title IV Part A	84.424	-	339,482
	Indiana Department of Education	S4242000015	Student Support and Academic Enrichment Program, Title IV Part A	84.424	-	84,731
					<u>-</u>	<u>482,111</u>
	Indiana Department of Education	S425C180003	COVID-19 - Education Stabilization Fund - Governor's	84.425C	-	4,303,061
	Indiana Department of Education	S425H180002	COVID-19 - Education Stabilization Fund - Governor's Emergency Education Relief Fund	84.425H	-	367,228
					<u>-</u>	<u>4,670,289</u>
			Total U.S. Department of Education		<u>-</u>	<u>24,600,832</u>
U.S. Department of Health and Human Services						
	Medicaid Cluster:					
	Indiana Department of Education	93.778	Medical Assistance Program	93.778	\$ -	\$ 525,005
	<i>Total Medicaid Cluster</i>					
					<u>-</u>	<u>525,005</u>
			Total U.S. Department of Health and Human Services		<u>-</u>	<u>525,005</u>
			Total Federal Expenditures		<u>\$ -</u>	<u>\$ 32,230,614</u>

South Bend Community School Corporation
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Notes to Schedule

Note 1: Summary of Significant Accounting Policies

- A. The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of South Bend Community School Corporation under programs of the federal government for the year ended June 30, 2021. The accompanying notes are an integral part of this Schedule. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of South Bend Community School Corporation, it is not intended to and does not present the financial position, changes in net position or cash flows of South Bend Community School Corporation.
- B. Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance or other applicable regulatory guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. For reimbursement grants passed through the State of Indiana, in accordance with Uniform Guidance, the award is deemed to be expended when evidence of approval is received from the State. For direct awards, in accordance with Uniform Guidance, the award is deemed to be expended when the cash is disbursed.

Note 2: Indirect Cost Rate

South Bend Community School Corporation has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3: Federal Loans

South Bend Community School Corporation had no federal loans that they were administering as of June 30, 2021.



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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Independent Auditor's Report

School Board
South Bend Community School Corporation
South Bend, Indiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, each major fund and the aggregate remaining fund information of South Bend Community School Corporation (School Corporation), as of and for the year ended June 30, 2021, and the related notes to the financial statements. We were engaged to audit the governmental activities of the School Corporation. These financial statements collectively comprise the School Corporation's basic financial statements. We have issued our report thereon dated May 5, 2023, which expressed a disclaimer of opinion on the financial statements of the governmental activities due to a departure from accounting principles generally accepted in the United States of America related to capital assets and unmodified opinions on each major fund and the aggregate remaining fund information. Our report also contained an emphasis of matter paragraph regarding a change in accounting principle.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

FORVIS,LLP

Fort Wayne, Indiana
May 5, 2023



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Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

School Board
South Bend Community School Corporation
South Bend, Indiana

Report on Compliance for Each Major Federal Program

We have audited South Bend Community School Corporation's (School Corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the School Corporation's major federal programs for the year ended June 30, 2021. The School Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

Opinion on Each Major Federal Program

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of School Corporation's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the School Corporation, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School Corporation's basic financial statements. We have issued our report thereon dated May 5, 2023, which expressed a disclaimer of opinion on the financial statements of the governmental activities due to a departure from accounting principles generally accepted in the United States of America related to capital assets and unmodified opinions on each major fund and the aggregate remaining fund information. Our report also contained an emphasis of matter paragraph regarding a change in accounting principle.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Because of the significance of the matter described above, it is inappropriate to and we do not express an opinion on the supplementary information referred to above.

FORVIS, LLP

Fort Wayne, Indiana
August 14, 2023

South Bend Community School Corporation
Schedule of Findings and Questioned Costs
Year Ended June 30, 2021

Section 1 – Summary of Auditor’s Results

Financial Statements

1. The type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

<u>Name of Opinion Unit</u>	<u>Opinion Issued</u>
Governmental activities	Disclaimer
Each major fund	Unmodified
Aggregate remaining fund information	Unmodified

2. Internal control over financial reporting:

Significant deficiency(ies) identified? Yes None reported

Material weakness(es) identified? Yes No

3. Noncompliance material to the financial statements noted? Yes No

Federal Awards

4. Internal control over major federal awards programs:

Significant deficiency(ies) identified? Yes None reported

Material weakness(es) identified? Yes No

5. Type of auditor’s report issued on compliance for major federal programs:

Unmodified Qualified Adverse Disclaimer

6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)? Yes No

7. Identification of major federal programs:

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.555 & 10.559	Child Nutrition Cluster
84.010	Title I Grants to Local Education Agencies
84.027 & 84.173	Special Education Cluster (IDEA)
84.184	School Safety National Activities
84.374	Teacher and School Leader Incentive Grants (LEAP)
84.425	COVID -19: Education Stabilization Fund

8. The threshold used to distinguish between Type A and Type B programs was **\$966,918**.

9. The School Corporation qualified as a low-risk auditee? Yes No

South Bend Community School Corporation
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2021

Findings Required to be Reported by *Government Auditing Standards*

Reference Number	Finding
	No matters are reportable.

Findings Required to be Reported by the Uniform Guidance

Reference Number	Finding
	No matters are reportable.

South Bend Community School Corporation
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2021

Reference Number	Summary of Finding	Status
2020-001	<p>There were deficiencies in the internal control system of the School Corporation related to financial transactions and reporting. The School Corporation had not established a system of internal controls or separated incompatible activities related to cash and investments, capital assets, depreciation expenses, accumulated depreciation, expenses, component unit, census data, and classification of receipts and disbursements.</p>	Resolved
2020-002	<p>Subject: Child Nutrition Cluster - Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Special Tests and Provisions - School Food Accounts</p> <p>Federal Agency: Department of Agriculture</p> <p>Federal Programs: School Breakfast Program, COVID-19 - School Breakfast Program, National School Lunch Program, COVID-19 - National School Lunch Program, Summer Food Service Program for Children, COVID-19 - Summer Food Service Program for Children</p> <p>CFDA Numbers: 10.553, 10.555, 10.559</p> <p>Federal Award Number and Year (or Other Identifying Number): FY 19-20</p> <p>Pass-Through Entity: Indiana Department of Education</p> <p>Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Special Tests and Provisions - School Food Accounts</p> <p>Audit Findings: Material Weakness, Other Matters</p> <p><i>Condition and Context</i></p> <p>An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Special Tests and Provisions - School Food Accounts compliance requirements.</p>	Resolved

South Bend Community School Corporation
Summary Schedule of Prior Audit Findings (Continued)
Year Ended June 30, 2021

Reference Number	Summary of Finding	Status
2020-003	<p>Subject: Child Nutrition Cluster - Procurement</p> <p>Federal Agency: Department of Agriculture</p> <p>Federal Programs: School Breakfast Program, COVID-19 - School Breakfast Program, National School Lunch Program, COVID-19 - National School Lunch Program, Summer Food Service Program for Children, COVID-19 - Summer Food Service Program for Children</p> <p>CFDA Numbers: 10.553, 10.555, 10.559</p> <p>Federal Award Number and Year (or Other Identifying Number): FY 19-20</p> <p>Pass-Through Entity: Indiana Department of Education</p> <p>Compliance Requirement: Procurement and Suspension and Debarment</p> <p>Audit Findings: Material Weakness, Modified Opinion</p> <p><i>Condition and Context</i></p> <p>An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the procurement requirements of the Procurement and Suspension and Debarment compliance requirement.</p>	Resolved
2020-004	<p>Subject: Child Nutrition Cluster - Special Tests and Provisions – Verification of Free and Reduced Priced Applications (NSLP)</p> <p>Federal Agency: Department of Agriculture</p> <p>Federal Programs: School Breakfast Program, COVID-19 - School Breakfast Program, National School Lunch Program, COVID-19 – National School Lunch Program</p> <p>CFDA Numbers: 10.553, 10.555, 10.559</p> <p>Federal Award Number and Year (or Other Identifying Number): FY 19-20</p> <p>Pass-Through Entity: Indiana Department of Education</p>	Resolved

South Bend Community School Corporation
Summary Schedule of Prior Audit Findings (Continued)
Year Ended June 30, 2021

Reference Number	Summary of Finding	Status
	<p>Compliance Requirement: Special Tests and Provisions - Verification of Free and Reduced Priced Applications (NSLP)</p> <p>Audit Finding: Material Weakness <i>Condition and Context</i></p> <p>An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions – Verification of Free and Reduced Priced Applications (NSLP) compliance requirement.</p> <p>One employee performed the verifications of free and reduced price meal applications and made the determination of whether or not a change in eligibility was necessary without documentation of an oversight or review process to ensure accuracy.</p>	
2020-005	<p>Subject: Title I Grants to Local Educational Agencies - Internal Controls</p> <p>Federal Agency: Department of Education</p> <p>Federal Program: Title I Grants to Local Educational Agencies</p> <p>CFDA Number: 84.010</p> <p>Federal Award Numbers and Years (or Other Identifying Numbers): S010A180014 19-7205, S010A180014 20-7205, S010A180014 FY2019, S010A180014 FY2020</p> <p>Pass-Through Entity: Indiana Department of Education</p> <p>Compliance Requirements: Activities Allowed/Unallowed; Allowable Costs/Cost Principles; Eligibility; Matching, Level of Effort, Earmarking; Reporting; Special Tests and Provisions - Participation of Private School Children</p> <p><i>Condition and Context</i></p> <p>An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Eligibility; Matching, Level of Effort, Earmarking; Reporting; and Special Tests and Provisions - Participation of Private School Children compliance requirements.</p>	Resolved

South Bend Community School Corporation
Summary Schedule of Prior Audit Findings (Continued)
Year Ended June 30, 2021

Reference Number	Summary of Finding	Status
2020-006	<p>Subject: Title I Grants to Local Educational Agencies - Special Tests and Provisions - Annual Report Card, High School Graduation Rate</p> <p>Federal Agency: Department of Education</p> <p>Federal Program: Title I Grants to Local Educational Agencies</p> <p>CFDA Number: 84.010 Federal Award Numbers and Years (or Other Identifying Numbers): S010A180014 19-7205, A180014 20-7205, S010A180014 FY2019, S010A180014 FY2020</p> <p>Pass-Through Entity: Indiana Department of Education</p> <p>Compliance Requirement: Special Tests and Provisions - Annual Report Card, High School Graduation Rate</p> <p>Audit Findings: Material Weakness, Other Matters</p> <p><i>Condition and Context</i></p> <p>An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions – Annual Report Card, High School Graduation Rate compliance requirement. The School Corporation did not have effective internal controls to ensure that documentation regarding the reason for a student being removed from the high school graduation cohort for mobility reasons was prepared, reviewed, and retained.</p>	Resolved
2020-007	<p>Subject: Special Education Cluster (IDEA) - Activities Allowed or Unallowed, Allowable Costs/Cost Principles</p> <p>Federal Agency: Department of Education</p> <p>Federal Programs: Special Education Grants to States, Special Education Preschool Grants</p> <p>CFDA Numbers: 84.027, 84.173</p> <p>Federal Award Numbers and Years (or Other Identifying Numbers): 18611-053-PN01, 19611-053-PN01, 20611-51-PN01, 18619-053-PN01, 19619-053-PN01, 20619-51-PN01</p> <p>Pass-Through Entity: Indiana Department of Education</p> <p>Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles</p>	Resolved

South Bend Community School Corporation
Summary Schedule of Prior Audit Findings (Continued)
Year Ended June 30, 2021

Reference Number	Summary of Finding	Status
	Audit Findings: Material Weakness, Modified Opinion <i>Condition and Context</i> An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed and the Allowable Costs/Cost Principles compliance requirements.	