

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

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

WARSAW COMMUNITY SCHOOLS

KOSCIUSKO COUNTY, INDIANA

July 1, 2022 to June 30, 2024



FILED

03/05/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Danielle Raber	07-01-22 to 06-30-25
Superintendent of Schools	Dr. David A. Hoffert	07-01-22 to 06-30-25
President of the School Board	Heather Reichenbach	07-01-22 to 06-30-25



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE WARSAW COMMUNITY SCHOOLS, KOSCIUSKO COUNTY, INDIANA

We have audited, in accordance with 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, the financial statement of the Warsaw Community Schools (School Corporation), for the period of July 1, 2022 to June 30, 2024, and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement and have issued our report thereon dated February 20, 2025, wherein we noted the School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, 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 statement, 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School Corporation's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or 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 or significant deficiencies may exist that have not been identified.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free of 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 determination of financial statement amounts. 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 School Corporation'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 School Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 20, 2025



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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INDEPENDENT AUDITOR'S 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

TO: THE OFFICIALS OF THE WARSAW COMMUNITY SCHOOLS, KOSCIUSKO COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Warsaw Community Schools' (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 its major federal programs for the period of July 1, 2022 to June 30, 2024. 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.

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 period of July 1, 2022 to June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the School Corporation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School Corporation's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School Corporation's federal programs.

INDEPENDENT AUDITOR'S 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
(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School Corporation's compliance based on our audit. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually, or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School Corporation's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the School Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 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 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.

INDEPENDENT AUDITOR'S 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
(Continued)

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statement of the School Corporation, as of and for the period of July 1, 2022 to June 30, 2024, and the related notes to the financial statement. We issued our report thereon dated February 20, 2025, which contained a dual opinion on the financial statement. An adverse opinion was issued regarding the presentation in accordance with accounting principles generally accepted in the United States of America, and an unmodified opinion was issued regarding the presentation in accordance with the regulatory basis of accounting. Our audit was performed for the purpose of forming an opinion on the financial statement as a whole. 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 financial statement. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 20, 2025



SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the School Corporation. The schedule and notes are presented as intended by the School Corporation.



WARSAW COMMUNITY SCHOOLS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2023 and 2024

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient 06-30-23	Total Federal Awards Expended 06-30-23	Passed Through to Subrecipient 06-30-24	Total Federal Awards Expended 06-30-24
<u>Department of Agriculture</u>							
Child Nutrition Cluster							
School Breakfast Program							
	Indiana Department of Education	10.553					
	School Breakfast Program		FY 2022-2023	\$ -	\$ 520,130	\$ -	\$ -
	School Breakfast Program		FY 2023-2024	-	-	-	667,458
	Total - School Breakfast Program			-	520,130	-	667,458
National School Lunch Program							
	Indiana Department of Education	10.555					
	School Lunch Program - Snacks		FY 2022-2023	-	16,211	-	-
	SNP Emergency		FY 2022-2023	-	310,578	-	-
	School Lunch Program - Commodities		FY 2022-2023	-	345,186	-	-
	School Lunch Program		FY 2022-2023	-	2,082,906	-	-
	School Lunch Program		FY 2023-2024	-	-	-	2,198,604
	School Lunch Program - Snacks		FY 2023-2024	-	-	-	17,924
	School Lunch Program		FY 2023-2024	-	-	-	187,086
	School Lunch Program - Commodities		FY 2023-2024	-	-	-	354,838
	Total - National School Lunch Program			-	2,754,881	-	2,758,452
Summer Food Service Program for Children							
	Indiana Department of Education	10.559					
	Summer Food Service Program		FY 2022-2023	-	91,296	-	-
	Summer Food Service Program		FY 2023-2024	-	-	-	130,428
	Total - Summer Food Service Program for Children			-	91,296	-	130,428
Total - Child Nutrition Cluster							
				-	3,366,307	-	3,556,338
Pandemic EBT Administrative Costs							
	Indiana Department of Education	10.649					
	Pandemic - EBT Administrative Costs		FY 2022-2023	-	3,135	-	-
	Total - Department of Agriculture			-	3,369,442	-	3,556,338
<u>Federal Communications Commission</u>							
COVID-19 - Emergency Connectivity Fund Program							
	Direct Grant	32.009					
	Emergency Connectivity		ECF2190027611	-	58,965	-	-
	Total - Federal Communications Commission			-	58,965	-	-
<u>Department of Education</u>							
Special Education Cluster (IDEA)							
Special Education Grants to States							
	Indiana Department of Education	84.027					
	IDEA Part B 2020-2022		21611-041-PN01	-	61,227	-	-
	IDEA Part B 2021-2023		22611-041-PN01	-	-	-	521,413
	IDEA Part B 2022-2024		23611-041-PN01	-	599,542	-	-
	IDEA Part B 2022-2024		23611-041-PN01	-	-	-	904,279
	IDEA Part B 2023-2025		24611-041-PN01	-	-	-	940,860
	Special Education Paraprofessional Training Grant		A58424DL0534	-	-	-	9,638
	Subtotal - Special Education Grants to States			-	660,769	-	2,376,190

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Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient 06-30-23	Total Federal Awards Expended 06-30-23	Passed Through to Subrecipient 06-30-24	Total Federal Awards Expended 06-30-24
COVID-19 - Special Education Grants to States ARP IDEA 611	Indiana Department of Education	84.027	22611-041-ARP	-	34,097	-	348,417
Total - Special Education Grants to States				-	694,866	-	2,724,607
Special Education Preschool Grants IDEA Preschool 2020-2022 IDEA Preschool 2021-2023 IDEA Preschool 2022-2024 IDEA Preschool 2023-2025	Indiana Department of Education	84.173	21619-041-PN01 22619-041-PN01 23619-041-PN01 24619-041-PN01	- - - -	1,085 12,931 32,511 -	- - - -	- 802 15,179 36,331
Subtotal - Special Education Preschool Grants				-	46,527	-	52,312
COVID-19 - Special Education Preschool Grants ARP IDEA 619 Preschool	Indiana Department of Education	84.173	22619-041-ARP	-	-	-	28,781
Total - Special Education Preschool Grants				-	46,527	-	81,093
Total - Special Education Cluster (IDEA)				-	741,393	-	2,805,700
Adult Education - Basic Grants to States Adult Ed 2021-2022 Adult Ed 2022-2023 Adult Ed 2023-2024	Indiana Department of Workforce Development	84.002	AE21130 AE22130 AE23130	- - -	8,407 87,647 -	- - -	- 88,095 46,732
Total - Adult Education - Basic Grants to States				-	96,054	-	134,827
Title I Grants to Local Educational Agencies Title I 2021-2022 Title I 2022-2023 Title I 2023-2024	Indiana Department of Education	84.010	S010A210014 S010A220014 S010A230014	- - -	281,298 525,747 -	- - -	- 284,155 701,442
Total - Title I Grants to Local Educational Agencies				-	807,045	-	985,597
Career and Technical Education -- Basic Grants to States Perkins Assessment Grant 2021-2022 Carl Perkins 2021-2022 Perkins CLNA Planning Grant 2021-2022 Perkins Assessment Grant 2022-2023 Carl Perkins 2022-2023 Carl Perkins 2023-2024	Indiana Governor's Workforce Cabinet	84.048	22-0512-A012 22-0512-B012 22-0512-C012 23-0512-A012 23-0512-P012 23-0719-S012	- - - - - -	1,956 46,321 2,140 - 85,853 -	- - - - - -	- - - 2,585 28,021 98,560
Total - Career and Technical Education -- Basic Grants to States				-	136,270	-	129,166
English Language Acquisition State Grants Title III 2019-2021 Title III 2020-2022 Title III 2021-2023 Title III 2022-2024 Title III 2023-2025	Indiana Department of Education	84.365	S365A190014 S365A190014 S365A210014 S365A220014 S365A230014	- - - - -	1,120 58,219 70,259 - -	- - - - -	- - 11,753 72,267 19,507
Total - English Language Acquisition State Grants				-	129,598	-	103,527

WARSAW COMMUNITY SCHOOLS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2023 and 2024

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient 06-30-23	Total Federal Awards Expended 06-30-23	Passed Through to Subrecipient 06-30-24	Total Federal Awards Expended 06-30-24
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367					
Title II 2019-2021			S367A190013	-	2,756	-	-
Title II 2020-2022			S367A200013	-	97,555	-	-
Title II 2021-2023			S367A210013	-	44,400	-	125,611
Title II 2022-2024			S367A220013	-	-	-	41,093
Title II 2023-2025			S367A230013	-	-	-	1,565
Total - Supporting Effective Instruction State Grants				-	144,711	-	168,269
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424					
Title IV Part A 2019-2021			S424A190015	-	324	-	-
Title IV Part A 2020-2022			S424A200015	-	21,850	-	-
Title IV Part A 2021-2023			S424A210015	-	28,653	-	9,829
Title IV Part A 2022-2024			S424A220015	-	-	-	33,695
Title IV Part A 2023-2025			S424A230015	-	-	-	1,677
Total - Student Support and Academic Enrichment Program				-	50,827	-	45,201
COVID-19 - Education Stabilization Fund	Indiana Department of Education	84.425					
ARP HCY II		84.425W	S424A190015	-	11,520	-	37,670
Governor's Emergency Ed Relief		84.425C	S425C200018	-	67,058	-	-
Education Stabilization Relief		84.425D	S425D200013	-	523	-	-
ESSER II		84.425D	S425D210013	-	553,828	-	1,213,766
ARP Grant		84.425D	S425D210013	-	-	-	262,889
ESSER III		84.425U	S425U200013	-	1,059,129	-	2,246,038
Total - COVID-19 - Education Stabilization Fund				-	1,692,058	-	3,760,363
Total - Department of Education				-	3,797,956	-	8,132,650
<u>Department of Health and Human Services</u>							
Medicaid Cluster							
Medical Assistance Program	Indiana Department of Education	93.778					
Medicaid Administrative Claiming (MAC)			SY 2022-2023	-	24,157	-	-
Medicaid Administrative Claiming (MAC)			SY 2023-2024	-	-	-	59,758
Medical Assistance Program	Indiana Family and Social Services Administration	93.778					
Individualized Education Program (IEP)			SY 2022-2023	-	101,105	-	-
Individualized Education Program (IEP)			SY 2023-2024	-	-	-	44,412
Total - Medical Assistance Program				-	125,262	-	104,170
Total - Medicaid Cluster				-	125,262	-	104,170
Total - Department of Health and Human Services				-	125,262	-	104,170
Total federal awards expended				\$ -	\$ 7,351,625	\$ -	\$ 11,793,158

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

WARSAW COMMUNITY SCHOOLS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of the School Corporation under programs of the federal government for the years ended June 30, 2023 and 2024. The information in the SEFA 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 SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

The Uniform Guidance requires an annual audit of non-federal entities expending a total amount of federal awards equal to or in excess of \$750,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

B. Other Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

Note 2. Indirect Cost Rate

The School Corporation has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

WARSAW COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	no

Identification of Major Programs and type of auditor's report issued on compliance for each:

Assistance Listings Number	Name of Federal Program or Cluster	Opinion Issued
84.010	Child Nutrition Cluster Title I Grants to Local Educational Agencies	Unmodified Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.



AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the School Corporation. The document is presented as intended by the School Corporation.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2022-001

Fiscal year in which the finding initially occurred: 2022

Current Audit Period: 2022-2024

Finding Subject: Child Nutrition Cluster – Procurement and Suspension and Debarment

Summary of Finding:

We do a vendor payment history check report of all vendors paid for from our Child and Nutrition program. This report is available to review
All purchases over \$15,000 continue to be Board approved. We continue to receive quotes from vendors. These quotes are then put on purchase orders after they are Board approved. These purchase orders are our contract with these vendors for guaranteed payment after items are received. Some of these quotes require signatures, others go with the signature on the purchase order. All our purchase orders go through a multi-step approval process.

The Child and Nutrition Director utilizes Sam.gov to review and check our vendors for suspension and debarment. This file is available to review.

Status of Audit Finding:

Fully Corrected and the original corrective action plan was implemented.

Response Comments:

N/A

OTHER REPORTS

In addition to this report, other reports may have been issued for the School Corporation. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.