

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

SUPPLEMENTAL COMPLIANCE REPORT
OF

METROPOLITAN SCHOOL DISTRICT
OF NEW DURHAM TOWNSHIP
LAPORTE COUNTY, INDIANA

July 1, 2014 to June 30, 2016



FILED
08/08/2017

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Federal Findings:	
Finding 2016-001 - Internal Control over Financial Transactions	4-5
Finding 2016-002 - Preparation of the Schedule of Expenditures of Federal Awards	5-7
Finding 2016-003 - Internal Control over Eligibility, Program Income, and Reporting	7-9
Corrective Action Plans	10-14
Audit Result and Comment:	
Overdrawn Cash Balances	15
Exit Conference	16

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Terri Stachowiak Sherie Breitenbach	07-01-14 to 03-22-16 03-23-16 to 06-30-17
Superintendent of Schools	Dr. Curtiss A. Strietelmeier	07-01-14 to 06-30-17
President of the School Board	Nancy Milcarek Wayne R. Hodge Lynn Wilson	01-01-14 to 12-31-14 01-01-15 to 12-31-16 01-01-17 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE METROPOLITAN SCHOOL DISTRICT
OF NEW DURHAM TOWNSHIP, LAPORTE COUNTY, INDIANA

This report is supplemental to our audit report of the Metropolitan School District of New Durham Township (School Corporation), for the period from July 1, 2014 to June 30, 2016. 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.

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 instance 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 and Official Response to the Audit Result and Comment, incorporated within this report, were not verified for accuracy.

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

June 1, 2017

METROPOLITAN SCHOOL DISTRICT OF NEW DURHAM TOWNSHIP
FEDERAL FINDINGS

FINDING 2016-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS

Condition

There were deficiencies in the internal control system of the School Corporation related to financial transactions:

1. Lack of Segregation of Duties: The School Corporation had not separated incompatible activities related to receipts and vendor disbursements.

Receipts: The Treasurer recorded the receipts in the computerized accounting system, prepared the bank deposits, and took the deposits to the bank.

Vendor Disbursements: The Treasurer prepared, recorded, and mailed checks for vendor (non-payroll) disbursements.

2. Monitoring of Controls: The School Corporation had no process to identify or communicate corrective actions to improve controls. Effective internal controls over financial reporting required the School Corporation to monitor and assess the quality of the system of internal control.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis. The criteria used are developed by the oversight body, elected officials, management, governing boards, or recognized standard-setting bodies or regulators. . . .

A baseline of the current state of the internal control system is compared against the original design of the internal control system. The baseline consists of issues and deficiencies identified in the internal control system. The results of the monitoring process are evaluated and documented. . . .

Management remediates identified issues. . . ."

METROPOLITAN SCHOOL DISTRICT OF NEW DURHAM TOWNSHIP
FEDERAL FINDINGS
(Continued)

Cause

Management of the School Corporation had not established a proper system of internal control and an evaluation of their system of internal control had not been conducted.

Effect

The failure to establish controls could have enabled 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, 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.

**FINDING 2016-002 - PREPARATION OF THE SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS**

Condition

The School Corporation failed to establish or properly implement effective internal controls over the Schedule of Expenditures of Federal Awards (SEFA). There was no audit evidence provided that a review of the SEFA by any person other than the preparer occurred prior to submission. As a result, the School Corporation failed to report federal expenditures of \$54,640 for the Child Nutrition Cluster and the program titles reported on the SEFA were incorrect for multiple grants.

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

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; . . . Accurate and timely recording of transactions. . . ."

METROPOLITAN SCHOOL DISTRICT OF NEW DURHAM TOWNSHIP
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 § .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."

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with §200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502 Basis for determining Federal awards expended. 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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

METROPOLITAN SCHOOL DISTRICT OF NEW DURHAM TOWNSHIP
FEDERAL FINDINGS
(Continued)

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal 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 must 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. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

Cause

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

Effect

The failure to establish or properly implement a system of internal controls enabled material misstatements of the SEFA to 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 that is part of this report.

**FINDING 2016-003 - INTERNAL CONTROL OVER ELIGIBILITY,
PROGRAM INCOME, AND REPORTING**

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program

CFDA Numbers: 10.553, 10.555

Federal Award Number and Years (or Other Identifying Numbers): FY14-15, FY15-16

Pass-Through Entity: Indiana Department of Education

METROPOLITAN SCHOOL DISTRICT OF NEW DURHAM TOWNSHIP
FEDERAL FINDINGS
(Continued)

This is a partial repeat of Findings 2014-005, 2014-007, and 2014-008 from the immediate prior year.

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Eligibility, Program Income, and Reporting compliance requirements.

Eligibility

To apply for free or reduced price meal benefits, a paper application was filled out by the family of the student. A school employee entered the information from the paper application into the computer system and the eligibility for free and reduced price meals was determined by the software. There was no verification or review to ensure that the information was entered into the computer system accurately.

Program Income

There was no effective control in place at the School Corporation that would have ensured that correct amounts for program income were entered into the School Corporation's financial accounting system from the Cafeteria financial reporting system. Amounts were entered into the School Corporation's financial accounting system without verification or review by anyone other than the person who calculated and entered the amounts.

*Reporting - School Food Authority (SFA) Verification
Collection Reports and Annual Financial Report*

The School Food Authority (SFA) Verification Collection Reports and Annual Financial Reports were submitted without oversight or review.

Context

The lack of controls was a systemic problem. There were no documented controls over the compliance requirements noted in the *Condition* throughout 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. . . ."

METROPOLITAN SCHOOL DISTRICT OF NEW DURHAM TOWNSHIP
FEDERAL FINDINGS
(Continued)

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

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 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 programs.

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 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.

METROPOLITAN SCHOOL DISTRICT of NEW DURHAM TOWNSHIP

207 E. Valparaiso Street, Westville, Indiana 46391-9712

Phone (219) 785-2239 • Fax (219) 785-4584

Administration

Curtis A. Strietelmeier, Ph.D., Superintendent
Alissa L. Schnick, Secondary Principal
Brian A. Ton, Elementary Principal
Joshua T. Goeringer, Athletic Director/Asst. Principal

Board of Trustees

Lynn M Wilson, President
Mark D Parkman, Vice President
Vicki Hannon, Secretary
Karen Jedrysek, Deputy Secretary
Gurpreet Singh, Member

CORRECTIVE ACTION PLAN

FINDING 2016-001 – INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

Contact Person Responsible for Corrective Action: Curtiss Strietelmeier and Sherie Breitenbach

Contact Phone Number: 219-785-2239

Views of Responsible Official:


The audit with the corrective action plan from the audit period of July 1, 2012 to June 30, 2014 was not filed until February 1, 2016. We are currently being audited for the audit period of July 1, 2014 to June 30, 2016. That would mean that July 1, 2014 to February 1, 2016 of current audit period would be with the audit period of July 1, 2012 to June 30, 2014. School was not informed of any problems until exit interview, which was in January 2016. That would mean the School Corporation could not put the corrective action plan into play until February 2016. For the last five months of the current audit period of July 1, 2014 to June 30, 2016 the school has been working on putting the corrective action plan into play.

Even though the current administration was not in place during the period that the audit was conducted. We are more than willing to take on the responsibility and correcting the issues that were identified.

Description of Corrective Action Plan:

- Corporation Treasurer prepares the bank deposit ticket.
- Deputy Treasurer physically verifies the deposit and verification is noted by initialing the deposit ticket.
- Deputy Treasurer takes the bank deposit to the bank.
- Corporation Treasurer prepares the Bank reconciliations.
- Deputy Treasurer reviews the Bank reconciliations and initials.
- After the procedure for purchasing is complete the Deputy Treasurer makes sure that we have all the invoices, voucher claim, purchase order copy, and signatures.
- Corporation Treasurer enters claims into Komputrol for payment and creates a voucher edit report.
- Superintendent signs the voucher edit before the checks are cut.
- Corporation Treasurer creates a voucher document each month for the School Board to approval before checks are mailed out.
- Deputy Treasurer is given all voucher claims, labels, checks and check register by the Corporation Treasurer. Deputy Treasurer matches everything up and mails claims after School Board approval. Deputy Treasurer signs check register that all is good and returns to Corporation Treasurer.

Anticipated Completion Date: Receipts – April 2017
Bank Reconciliation – April 2016
Disbursements – April 2017



Sherie Breitenbach
Corporation Treasurer
May 31, 2017



Curtiss Stietelmeier
Superintendent
May 31, 2017

METROPOLITAN SCHOOL DISTRICT of NEW DURHAM TOWNSHIP

207 E. Valparaiso Street, Westville, Indiana 46391-9712

Phone (219) 785-2239 • Fax (219) 785-4584

Administration

Curtis A. Strietelmeier, Ph.D., Superintendent
Alissa L. Schnick, Secondary Principal
Brian A. Ton, Elementary Principal
Joshua T. Goeringer, Athletic Director/Asst. Principal

Board of Trustees

Lynn M Wilson, President
Mark D Parkman, Vice President
Vicki Hannon, Secretary
Karen Jedrysek, Deputy Secretary
Gurpreet Singh, Member

CORRECTIVE ACTION PLAN

FINDING 2016-002 – PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Contact Person Responsible for Corrective Action: Curtiss Strietelmeier and Sherie Breitenbach
Contact Phone Number: 219-785-2239

Views of Responsible Official:

The audit with the corrective action plan from the audit period of July 1, 2012 to June 30, 2014 was not filed until February 1, 2016. We are currently being audited for the audit period of July 1, 2014 to June 30, 2016. That would mean that July 1, 2014 to February 1, 2016 of current audit period would be with the audit period of July 1, 2012 to June 30, 2014. School was not informed of any problems until exit interview, which was in January 2016. That would mean the School Corporation could not put the corrective action plan into play until February 2016. For the last five months of the current audit period of July 1, 2014 to June 30, 2016 the school has been working on putting the corrective action plan into play.

Even though the current administration was not in place during the period that the audit was conducted. We are more than willing to take on the responsibility and correcting the issues that were identified.

Description of Corrective Action Plan:

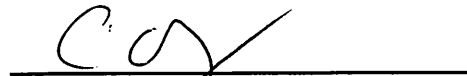
SEFA:

- Future SEFA reporting will be in accordance with OMB Circular A-133, Subpart C, Section 310 (b), Schedule of expenditures of Federal awards.
- Future reports will be prepared by the Corporation Treasurer and verified by the Deputy Treasurer before submit.

Anticipated Completion Date: Already in place.



Sherie Breitenbach
Corporation Treasurer
May 31, 2017



Curtiss Strietelmeier
Superintendent
May 31, 2017

METROPOLITAN SCHOOL DISTRICT of NEW DURHAM TOWNSHIP

207 E. Valparaiso Street, Westville, Indiana 46391-9712

Phone (219) 785-2239 • Fax (219) 785-4584

Administration

Curtis A. Strietelmeier, Ph.D., Superintendent
Alissa L. Schnick, Secondary Principal
Brian A. Ton, Elementary Principal
Joshua T. Goeringer, Athletic Director/Asst. Principal

Board of Trustees

Lynn M Wilson, President
Mark D Parkman, Vice President
Vicki Hannon, Secretary
Karen Jedrysek, Deputy Secretary
Gurpreet Singh, Member

CORRECTIVE ACTION PLAN

FINDING 2016-003 – INTERNAL CONTROL OVER ELIGIBILITY, PROGRAM INCOME, AND REPORTING

Contact Person Responsible for Corrective Action: Curtiss Strietelmeier, Sherie Breitenbach, & Lori Sikora
Contact Phone Number: 219-785-2239

Views of Responsible Official:

The audit with the corrective action plan from the audit period of July 1, 2012 to June 30, 2014 was not filed until February 1, 2016. We are currently being audited for the audit period of July 1, 2014 to June 30, 2016. That would mean that July 1, 2014 to February 1, 2016 of current audit period would be with the audit period of July 1, 2012 to June 30, 2014. School was not informed of any problems until exit interview, which was in January 2016. That would mean the School Corporation could not put the corrective action plan into play until February 2016. For the last five months of the current audit period of July 1, 2014 to June 30, 2016 the school has been working on putting the corrective action plan into play.

Even though the current administration was not in place during the period that the audit was conducted. We are more than willing to take on the responsibility and correcting the issues that were identified.

Description of Corrective Action Plan:

Eligibility:

- Collection of applications for Free and Reduced Lunch are at student registration, MealTime on line, Food Service Department, & in each school office.
- Corporation Secretary will provide a list of students who qualify for free lunch as a result of direct certification to the Director of Food service three times during the school year.
- Social Worker will provide a list of students who qualify for free lunch as a result of homeless status and foster child status to Director of Food Service as soon as they receive the information of the student's status.
- Director of Food Service will use Federal Guidelines to determine eligibility level for all applications.
- Office Manager will review approval status.
- Director of Food Service will update student status in MealTime.
- Office Manager will print off the letters from MealTime for each applicant to inform families of qualification.
- Director of Food Service will review the letters, sign the letters, and mail the letters.
- Director of Food Service will set all student status to not eligible at the end of the first 30 days of the next school year, if no new application has been received.

Program Income:

- Office Manager collects all daily payments for elementary and enters into student's accounts.

The mission of the MSD of New Durham Township is to: **Inspire, Challenge, and Educate.**

- Cashiers collect all daily payments for student meals purchased and balance drawer at the end of the day against MealTime readout and cashier sign off on report. They give balanced drawer to the Office Manager.
- Office Manager and another employee recounts all the monies collected through daily payment and reconciles against Mealtime report.
- Office Manager and employee complete deposit ticket and put all in bank bag and lock. The locked deposit bag is taken to the bank by Director of Food Service or Corporation Treasurer or Deputy Treasurer.
- Office Manager makes a copy of the daily deposit ticket, checks, and prints out the MealTime daily report. End of the week all is turned into the Corporation Treasurer.
- Corporation Treasurer has a monthly spreadsheet that all the information is entered into.
- Office Manager at month end turns in a monthly report to the Corporation Treasurer. Corporation Treasurer makes sure the report matches the spreadsheet for the month.
- Corporation Treasurer enters all the daily deposits, on line payments, State reimbursements into Komputrol using fund number 8400.
- Corporation Treasurer at month end moves the money from fund 8400 to fund 0800 for meals purchased during the month.
- Corporation Treasurer gives all receipt copies to Director of Food Service and verify and signs monthly report before Director of Food Service submits for reimbursement.

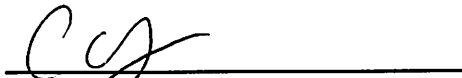
Reporting:

- Director of Food Service will review and sign-off on Annual Financial Report before it is submitted via Gateway by the Corporation Treasurer.

Anticipated Completion Date: May 1, 2016



Sherie Breitenbach
Corporation Treasurer
May 31, 2017



Curtiss Strietelmeier
Superintendent
May 31, 2017



Lori Sikora
Director Food Service
May 31, 2017

METROPOLITAN SCHOOL DISTRICT OF NEW DURHAM TOWNSHIP
AUDIT RESULT AND COMMENT

OVERDRAWN CASH BALANCES

The financial statement in the Financial Statement and Single Audit Report of the School Corporation included the Textbook Rental fund with overdrawn cash balances of \$136,076 and \$104,768 at June 30, 2015, and June 30, 2016, respectively.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Schools, Chapter 1)

METROPOLITAN SCHOOL DISTRICT OF NEW DURHAM TOWNSHIP
EXIT CONFERENCE

The contents of this report were discussed on June 1, 2017, with Sherie Breitenbach, Treasurer; Terri Stachowiak, former Treasurer; Dr. Curtiss A. Strietelmeier, Superintendent of Schools; Mark Parkman, Vice President of the School Board; and Vicki Hannon, Secretary of the School Board.