

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

NORTH WHITE SCHOOL CORPORATION

WHITE COUNTY, INDIANA

July 1, 2013 to June 30, 2015



FILED
08/15/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Shellie Ruemler	07-01-13 to 06-30-17
Superintendent of Schools	Nicholas Eccles Dr. Teresa L. Gremaux	07-01-13 to 06-30-15 07-01-15 to 06-30-17
President of the School Board	Shannon Mattix Brian Pogue	07-01-13 to 12-31-14 01-01-15 to 12-31-17



STATE OF INDIANA
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TO: THE OFFICIALS OF THE NORTH WHITE SCHOOL CORPORATION, WHITE COUNTY, INDIANA

This report is supplemental to our audit report of the North White School Corporation (School Corporation), for the period from July 1, 2013 to June 30, 2015. It has been provided as a separate report so that the reader may easily identify any Federal Findings 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.

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 1, 2017

NORTH WHITE SCHOOL CORPORATION
FEDERAL FINDINGS

FINDING 2015-001 - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Condition

The School Corporation had not established effective internal controls over the financial information entered into the Indiana Gateway for Government Units, which is a financial reporting system and the source of information that was used to compile the Schedule of Expenditures of Federal Awards (SEFA). Due to the lack of controls, the following errors occurred on the SEFA:

1. The Special Education Cluster (IDEA) expenditures were understated by \$194,635 for the year ended June 30, 2014.
2. The Child Nutrition Cluster expenditures were understated by \$31,794 and \$32,559, for the years ended June 30, 2014 and 2015, respectively.

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. . . ."

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

NORTH WHITE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

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. . . ."

Cause

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

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained 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 2015-002 - ALLOWABLE COSTS/COST PRINCIPLES

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): 2013-2014, 2014-2015

Pass-Through Entity: Indiana Department of Education

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 Allowable Costs/Cost Principles requirements.

The School Corporation failed to comply with the Documentation of Employee Time and Effort section of the Allowable Costs/Cost Principles requirements. The School Corporation did not maintain Semi-Annual Certifications for the Title I employees during the second year of the audit period.

NORTH WHITE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Context

The lack of controls and compliance was a systemic problem. There were no controls to ensure compliance and no required Semi-Annual Certifications were maintained for the second year 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. . . ."

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

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

Cause

Management had not developed a system of internal controls that segregated key functions that would have ensured compliance with the Allowable Costs/Cost Principles requirements.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirement 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 related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement. We also recommended that the School Corporation comply with the Allowable Costs/Cost Principles compliance requirement.

Views of Responsible Officials

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

NORTH WHITE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

FINDING 2015-003 - INTERNAL CONTROL OVER THE CHILD NUTRITION CLUSTER

Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program
CFDA Numbers: 10.553, 10.555
Federal Award Numbers and Years (or Other Identifying Numbers): FY2014, FY2015
Pass-Through Entity: Indiana Department of Education

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 following compliance requirements: Cash Management, Eligibility, Reporting, and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP).

Cash Management

The School Corporation had not designed or implemented adequate policies and procedures to ensure that the School Lunch fund monthly cash balances (Net Cash Resources) were limited to the three months average expenditures in compliance with Cash Management requirements.

Eligibility

The School Corporation had not designed or implemented adequate policies or procedures to ensure that students' eligibility for free and reduced price lunches was properly determined.

Reporting

The School Corporation had not designed or implemented adequate policies or procedures to ensure that required reports were completed accurately. There was no documentation of a review of the Annual Financial Report or of the School Food Authority (SFA) Verification Collection Reports before submission.

Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP)

The School Corporation had not designed or implemented adequate policies or procedures to ensure that the applications for free and reduced price lunches were verified in compliance with program requirements. There was no evidence of a review of the verifications.

Context

The lack of controls was a systemic problem. There were no documented internal controls for these compliance requirements 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. . . ."

NORTH WHITE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

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 could have allowed the misuse and mismanagement of federal funds and assets by not having the 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 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.

FINDING 2015-004 - SUSPENSION AND DEBARMENT

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program

CFDA Numbers: 10.553, 10.555

Federal Award Numbers and Years (or Other Identifying Numbers): FY2014, FY2015

Pass-Through Entity: Indiana Department of Education

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 Procurement and Suspension and Debarment compliance requirement. There were no controls to ensure that vendors were not suspended or debarred from participation in federal programs.

The School Corporation did not comply with the suspension and debarment requirements. The U.S. Department of Agriculture required the School Corporation to verify that awarded contracts exceeding \$25,000 were not with suspended or debarred entities. The School Corporation failed to provide evidence that a search of the Excluded Parties List Systems through the System of Award Manager Center at www.sam.gov was conducted, that certification from the entity was collected, or that a clause or condition was added to the contract.

Context

This was a systemic problem. The School Corporation had a lack of internal controls and did not comply with the suspension and debarment requirements throughout the audit period.

NORTH WHITE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

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. . . ."

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

Cause

Management had not developed a system of internal controls that segregated key functions related to the Procurement and Suspension and Debarment compliance requirement.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirement 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 establish controls related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement. We also recommended that the School Corporation comply with the Procurement and Suspension and Debarment compliance requirement.

Views of Responsible Officials

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

NORTH WHITE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

FINDING 2015-005 - SPECIAL TESTS AND PROVISIONS - PAID LUNCH EQUITY

Federal Agency: Department of Agriculture
Federal Program: National School Lunch Program
CFDA Number: 10.555
Federal Award Numbers and Years (or Other Identifying Numbers): FY2014, FY2015
Pass-Through Entity: Indiana Department of Education

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with the Special Tests and Provisions - Paid Lunch Equity requirements. The School Corporation had not designed or implemented adequate policies and procedures to ensure that their lunch prices were calculated in accordance with the Special Test and Provisions - Paid Lunch Equity requirements.

The School Corporation did not perform the calculations to ensure that the lunch prices charged were in accordance with Special Test and Provisions - Paid Lunch Equity requirements.

Context

This was a systemic problem. The School Corporation had a lack of internal controls and did not comply with the Special Test and Provisions - Paid Lunch Equity requirements for 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. . . ."

7 CFR 210.14(e) states in part:

"Pricing paid lunches. For each school year beginning July 1, 2011, school food authorities shall establish prices for paid lunches in accordance with this paragraph.

(1) *Calculation procedures.* Each school food authority shall:

- (i) Determine the average price of paid lunches. The average shall be determined based on the total number of paid lunches claimed for the month of October in the previous school year, at each different price changed by the school food authority.
- (ii) Calculate the difference between the per meal Federal reimbursement for paid and free lunches received by the school food authority in the previous school year (*i.e.*, the reimbursement difference);
- (iii) Compare the average price of a paid lunch under paragraph (e)(1)(i) of this section to the difference between reimbursement rates under paragraph (e)(1)(ii) of this section. . . ."

NORTH WHITE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Cause

The School Corporation had not developed a system of internal controls to ensure compliance with the Special Tests and Provisions - Paid Lunch Equity compliance requirement.

Effect

The failure to establish effective internal controls enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirement 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 Special Tests and Provisions - Paid Lunch Equity compliance requirement. We also recommended that the School Corporation's management comply with the Special Tests and Provisions - Paid Lunch Equity requirements.

Views of Responsible Officials

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

FINDING 2015-006 - SUSPENSION AND DEBARMENT

Federal Agency: Department of Education

Federal Programs: Special Education_Grants to States, Special Education_Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): FY2014, 14214-051-PN01,
14215-051-PN01, 2013-2014,
45714-051-PN01, 45715-051-PN01

Pass-Through Entity: Indiana Department of Education

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 Procurement and Suspension and Debarment compliance requirement.

The School Corporation did not comply with the suspension and debarment requirements. The U.S. Department of Agriculture required the School Corporation to verify that awarded contracts exceeding \$25,000 were not with suspended or debarred entities. The School Corporation failed to provide evidence that a search of the Excluded Parties List Systems through the System of Award Manager Center at www.sam.gov was conducted; that certification from the entity was collected, or that a clause or condition was added to the contract.

NORTH WHITE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Context

This was a systemic problem. The School Corporation had a lack of internal controls and did not comply with the suspension and debarment requirements for 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. . . ."

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

Cause

Management had not developed a system of internal controls that segregated key functions related to the Procurement and Suspension and Debarment compliance requirement.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirement 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 establish controls related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement. We also recommended that the School Corporation comply with the Procurement and Suspension and Debarment compliance requirement.

Views of Responsible Officials

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

NORTH WHITE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

FINDING 2015-007 - REPORTING AND PROCUREMENT

Federal Agency: Department of Education

Federal Programs: Special Education_Grants to States, Special Education_Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): FY2014, 14214-051-PN01,
14215-051-PN01, 2013-2014,
45714-051-PN01, 45715-051-PN01

Pass-Through Entity: Indiana Department of Education

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 reporting and procurement requirements.

Reporting

The School Corporation had not designed or implemented adequate policies or procedures to ensure that required reports were completed accurately. There was no documented review of the Final Expenditure Report prior to submission.

Procurement

The School Corporation had not designed or implemented adequate policies or procedures to ensure compliance with procurement requirements. The Special Education Cooperative's Director contracted with occupational therapists without oversight from the School Corporation's governing board.

Context

This was a systemic problem. The School Corporation had a lack of internal controls over the reporting and procurement requirements 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. . . ."

Cause

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

NORTH WHITE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

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 reporting and procurement requirements.

Views of Responsible Officials

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



NORTH WHITE SCHOOL CORPORATION

Dr. Teresa L. Gremaux- Superintendent
Mr. W. Dean Cook -Dir of Trans/Bdgs/Grnds
Mrs. Shellie Ruemler-Treasurer

402 E Broadway St – Monon, Indiana 47959 – (219) 253-6618 – Fax (219) 253-6488

CORRECTIVE ACTION PLAN

FINDING 2015-001 – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Auditee Contact Person: Shellie Ruemler
Title of Contact Person: Treasurer
Phone Number: 219/253-6618
Expected Completion Date: June 1, 2017

Corrective Action Planned

Preparing the Schedule of Expenditures of Federal Awards (SEFA): After preparing the SEFA report, the Corporation Treasurer will have the Corporation Deputy Treasurer verify the report and all of the financial information that the Corporation Treasurer used to compile the SEFA.

FINDING 2015-002- ALLOWABLE COST/COST PRINCIPLES

Contact Person Responsible for Corrective Action: Jenny Cassel, Grant Director/Manager
Contact Phone Number: 219-253-6638
Expected Completion Date: June 1, 2017

The North White School Corporation's Grant Manager will ensure that semi-annual certifications for Title I employees are completed and signed by the supervising principal at the appropriate intervals. The forms will be kept with all other required Title I documentation. North White School Corporation no longer has split funded employees, however in the future if that changes, the Grant Manager will ensure that Time and Effort Documentation is completed by the employee and signed by the supervising principal on a monthly basis. The forms will be kept with all other Title I documentation,

FINDING 2015-003 – INTERNAL CONTROL OVER THE CHILD NUTRITION CLUSTER

Contact Person Responsible for Corrective Action: Anita Messer, Food Service Director
Contact Phone Number: 219-253-6638
Expected Completion Date: June 1, 2017



NORTH WHITE SCHOOL CORPORATION

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Cash Management

The Corporation Treasurer will give the Food Service Director monthly reports of expenditures, receipts and cash balances. The Food Service Director will compile those figures into a spread sheet that will allow the Food Service Director to monitor the 3 month average expenditure balance to the ending cash balance. The Food Service Director will have a plan in place in the event that the 3 month expenditure balance would exceed the cash balance.

Eligibility

The Food Service Director will ensure that every 10th Free & Reduced meal application will be verified by a cafeteria manager.

Reporting

The Food Service Director will ensure that the Corporation Treasurer will be given a copy of the Annual Financial Report and the Corporation Treasurer will verify if for accuracy. The cafeteria manager will be given a copy of the Verification Summary report to verify for accuracy.

Special Tests and Provisions – Verification

The Food Service Director will ensure that a cafeteria manager also reviews all Free and Reduced applications that have been through the verification process for accuracy.

FINDING 2015-004- SUSPENSION AND DEBARMENT

Contact Person Responsible for Corrective Action: Anita Messer, Food Service Director

Contact Phone Number: 219-253-6638

Expected Completion Date: June 1,2017

The Food Service Director will ensure that all vendors provide proof of status with Suspension & Debarment.

FINDING 2015-005 – SPECIAL TEST AND PROVISIONS – PAID LUNCH EQUITY

Contact Person Responsible for Corrective Action: Anita Messer, Food Service Director

Contact Phone Number: 219-253-6638

Expected Completion Date: June 1, 2017



NORTH WHITE SCHOOL CORPORATION

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Mrs. Shellie Ruemler-Treasurer

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The Food Service Director will ensure that the Paid Lunch Equity tool provided by the IDOE will be completed annually and a cafeteria manager will verify the procedure for accuracy.

FINDING 2015-006 – SUSPENSION AND DEBARMENT

Contact Person Responsible for Corrective Action: Dr. Teresa Gremaux, Superintendent and Shellie Ruemler, Treasurer

Contact Phone Number: 219-253-6618

Expected Completion Date: June 1,2017

During this audit period, Cooperative School Services LEA was West Central School Corporation. As of July 1, 2016, the LEA of Cooperative School Services was transferred to Rensselaer Central Schools. North White School Corporation will work with Cooperative School Services to implement an internal control system to ensure compliance with requirements related to the grant agreement and the Procurement compliance requirements are met.

FINDING 2016-007 – REPORTING AND PROCUREMENT

Contact Person Responsible for Corrective Action: Dr. Teresa Gremaux, Superintendent and Shellie Ruemler, Treasurer

Contact Phone Number: 219-253-6618

Expected Completion Date: June 1, 2017

Reporting

During this audit period, Cooperative School Services LEA was West Central School Corporation. As of July 1, 2016, the LEA of Cooperative School Services was transferred to Rensselaer Central Schools. North White School Corporation will work with Cooperative School Services to implement procedures to ensure compliance requirements related to the grant agreement and the reporting compliance requirements are met.

Procurement

During this audit period, Cooperative School Services LEA was West Central School Corporation. As of July 1, 2016, the LEA of Cooperative School Services was transferred to Rensselaer Central Schools.



NORTH WHITE SCHOOL CORPORATION

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North White School Corporation will work with Cooperative School Services to implement procedures to ensure compliance requirements related to the grant agreement and the reporting compliance requirements are met.

Anticipated Completion Date: June 1, 2017

Shellie Ruemler
(Signature)

Treasurer
(Title)

6-1-17
(Date)

NORTH WHITE SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on June 1, 2017, with Brian Pogue, President of the School Board; Dr. Teresa L. Gremaux, Superintendent of Schools; Shellie Ruemler, Treasurer; and Anita Messer, Food Service Director.