

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TIPPECANOE VALLEY SCHOOL CORPORATION

KOSCIUSKO COUNTY, INDIANA

July 1, 2013 to June 30, 2015



FILED
08/22/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Jessica McFarland	07-01-13 to 06-30-17
Superintendent of Schools	Brett R. Boggs	07-01-13 to 06-30-17
President of the School Board	Bryan Murphy Dave O'Brien Todd Hoffman	01-01-13 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TIPPECANOE VALLEY SCHOOL
CORPORATION, KOSCIUSKO COUNTY, INDIANA

This report is supplemental to our audit report of the Tippecanoe Valley 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 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 29, 2017

TIPPECANOE VALLEY SCHOOL CORPORATION
FEDERAL FINDINGS

FINDING 2015-001 - FINANCIAL TRANSACTIONS AND REPORTING

Condition

There were deficiencies in the internal control system of the School Corporation related to financial transactions and reporting.

1. Lack of Segregation of Duties: The School Corporation had not separated incompatible activities related to the School Lunch fund's cash and investment balances and receipts.

All four of the School Corporation's Extracurricular Account (ECA) Treasurers, who accounted for the food service transactions and balances, reconciled their bank statements monthly. However, there was no control in place to ensure the accuracy of the monthly reconcilements.

There were also not adequate controls to ensure the accuracy of the school lunch receipts that were posted to the records and reported in the financial statement. Only one of the four ECAs had a review process in place.

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. . . .

TIPPECANOE VALLEY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

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. . . ."

Cause

Management of the School Corporation had not established a proper system of internal control.

Effect

The failure to establish controls could have enabled material 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, material 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 2015-002 - INTERNAL CONTROL OVER THE CHILD NUTRITION CLUSTER

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program for Children

CFDA Numbers: 10.553, 10.555, 10.559

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: Eligibility, Program Income, Reporting, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP).

Eligibility

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

Program Income (School Breakfast Program and National School Lunch Program only)

The School Corporation had not established policies or procedures to ensure the proper accounting for students' prepayments for lunches. Although separate sub account groupings were maintained on the ECA records when prepayments were received, transfers of program income when meals were earned were not being made.

TIPPECANOE VALLEY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Reporting

The School Corporation had not established policies or procedures to ensure that required reports (the Annual Financial Reports, the Monthly Sponsor Claim (claims for reimbursement), or the School Food Authority (SFA) Verification Collection Reports) were complete and accurate before submission.

Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) (School Breakfast Program and National School Lunch Program only)

The School Corporation had not established policies or procedures to ensure that the applications for free and reduced price lunches were verified in compliance with program requirements.

Context

This 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. . . ."

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 related to the grant agreement and the compliance requirements listed above.

TIPPECANOE VALLEY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Views of Responsible Officials

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

FINDING 2015-003 - CASH MANAGEMENT

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 the Cash Management compliance requirement. 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 accordance with Cash Management requirements.

The School Lunch fund balances exceeded the three months average expenditures throughout the audit period. The School Lunch fund three months average expenditures in FY 2014 and FY 2015 were \$298,522 and \$366,688, respectively. The School Lunch fund average cash balances (Net Cash Resources) in FY 2014 and FY 2015 were \$795,027 and \$770,158, respectively.

Context

The lack of controls and the noncompliance were systemic issues. The lack of properly designed or implemented controls allowed the noncompliance with Cash Management requirements for all months 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(b) states:

"*Net cash resources.* The school food authority shall limit its net cash resources to an amount that does not exceed 3 months average expenditures for its nonprofit school food service or such other amount as may be approved by the State agency in accordance with § 210.19(a)."

TIPPECANOE VALLEY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

7 CFR 220.7(e) states in part:

"Each school food authority approved to participate in the program shall . . . with respect to participating schools under its jurisdiction: . . .

- (iv) Limit its net cash resource to an amount that does not exceed three months average expenditure for its nonprofit school food service or such other amount as may be approved by the State agency; . . ."

Cause

Management had not developed a system of internal controls that would have ensured compliance with the Cash Management requirements.

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 related to the grant agreement and the Cash Management compliance requirement. We also recommended that the School Corporation's management comply with the Cash Management requirements of the programs.

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 - 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): SY 2012-2013, SY 2013-2014,
SY 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.

TIPPECANOE VALLEY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

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

Context

The lack of controls and the noncompliance were systemic problems. There were no controls throughout the audit period. In addition, the School Corporation did not maintain any of the required forms 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 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, including segregation of duties, 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.

TIPPECANOE VALLEY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Views of Responsible Officials

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

**FINDING 2015-005 - INTERNAL CONTROL OVER TITLE I
GRANTS TO LOCAL EDUCATIONAL AGENCIES**

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): SY 2012-2013, SY 2013-2014,
SY 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 Cash Management and Reporting compliance requirements.

Cash Management

The School Corporation had not established policies and procedures to ensure that Reimbursement Forms were complete and accurate prior to submission.

Reporting

The School Corporation had not established policies or procedures to ensure that required reports (Final Expenditure Reports) were completed accurately.

Context

The lack of controls was a systemic problem which occurred 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.

TIPPECANOE VALLEY 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 the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and the Cash Management and Reporting compliance 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 - SPECIAL TESTS AND PROVISIONS - COMPARABILITY

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): SY 2012-2013, SY 2013-2014,
SY 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 Special Tests and Provisions - Comparability requirements. The School Corporation had not designed or implemented adequate policies and procedures to ensure that required comparability reports were completed or submitted.

The School Corporation did not complete or submit the Comparability Report required under Special Tests and Provisions - Comparability for the 2014-2015 school year.

Context

The lack of controls and the noncompliance were systemic problems. The School Corporation was only required to complete and submit the Comparability Report every two years which was due for the 2014-2015 school year.

TIPPECANOE VALLEY 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. . . ."

Title I Handbook 2014-2015, Basic Title I, Part A states:

"Section 1120A (c) of P.L. 107-110 requires procedures for compliance with the comparability requirement . . . All LEAs must complete comparability yearly and submit information to the SEA every two years for compliance with the comparability requirement. Also, Title I LEAs must develop procedures for compliance with the comparability requirement and implement those procedures annually. . . ."

Cause

Management had not developed a system of internal controls that would have ensured compliance with the Special Tests and Provisions - Comparability requirements.

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's management establish controls related to the grant agreement and the Special Tests and Provisions - Comparability requirements. We also recommended that the School Corporation comply with the Special Tests and Provisions - Comparability compliance requirement.

Views of Responsible Officials

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

Tippecanoe Valley School Corporation
8343 South State Road 19
Akron, IN 46910
Phone: 574.598.2759
Fax: 574.598.2773

Mr. Brett R. Boggs, Ed.S.
Superintendent

Mr. Blaine Conley, Ed.S.
Assistant Superintendent

CORRECTIVE ACTION PLAN

FINDING 2015 - 001 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Jessica McFarland
Contact Phone Number: 574-598-2759

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

New control procedures have been implemented in response to Audit Finding 2015-001. Review procedures have been put in place for monthly bank reconciliations of the ECA accounts as well as their daily school lunch receipts. Building Principals will be reviewing the bank reconciliations on a monthly basis. The lunch receipts will be verified and reviewed by the cafeteria manager.

Anticipated Completion Date: June 30, 2017 and continuous

Jessica McFarland
(Signature)

Corporation Treasurer
(Title)

6-26-17
(Date)

Student Success through Character Education, Leadership, and Literacy

Tippecanoe Valley School Corporation
8343 South State Road 19
Akron, IN 46910
Phone: 574.598.2759
Fax: 574.598.2773

Mr. Brett R. Boggs, Ed.S.
Superintendent

Mr. Blaine Conley, Ed.S.
Assistant Superintendent

CORRECTIVE ACTION PLAN

FINDING 2015 - 002 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Jessica McFarland
Contact Phone Number: 574-598-2759

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

Eligibility

Policies and procedures will be implemented to review students' eligibility for free and reduced priced lunches separate from the employee who conducted the initial procedure.

Anticipated Completion Date: Will be continuous.

Program Income

Prepaid lunch funds were created at each school to properly account for prepayments

Anticipated Completion Date: June 30, 2017 and will be continuous.

Reporting

Procedures have been and will continue to be implanted for a secondary review of the Annual Financial Report, the monthly sponsor claims and the verifications summary reports.

Anticipated Completion Date: June 30, 2017 and will be continuous.

Special Tests and Provisions – Verification

The School Corporation was using the computer application as the second review of verification under the direction of the Indiana Department of Education. A review process will now be implemented for the verifications.

Anticipated Completion Date: Will be continuous.

Jessica McFarland
(Signature)
Corporation Treasurer
(Title)

6-26-17
(Date)

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Mr. Brett R. Boggs, Ed.S.
Superintendent

Mr. Blaine Conley, Ed.S.
Assistant Superintendent

CORRECTIVE ACTION PLAN

FINDING 2015 - 003 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Jessica McFarland
Contact Phone Number: 574-598-2759

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

A documented plan will be made to spend down the current School Lunch funds. Furthermore, account balances will be reviewed on a periodic basis.

Anticipated Completion Date: Will be continuous.

Jessica McFarland
(Signature)

Corporation Treasurer
(Title)

6-26-17
(Date)

Tippecanoe Valley School Corporation
8343 South State Road 19
Akron, IN 46910
Phone: 574.598.2759
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Mr. Brett R. Boggs, Ed.S.
Superintendent

Mr. Blaine Conley, Ed.S.
Assistant Superintendent

CORRECTIVE ACTION PLAN

FINDING 2015 - 005 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Jessica McFarland
Contact Phone Number: 574-598-2759

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

Procedures have been implemented for the review of the monthly reimbursement request prior to submission.

Anticipated Completion Date: June 30, 2017 and will be continuous.

Jessica McFarland
(Signature)
Corporation Treasurer
(Title)

6-26-17
(Date)

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Fax: 574.598.2773



Mr. Brett R. Boggs, Ed.S.
Superintendent

Mr. Blaine Conley, Ed.S.
Assistant Superintendent

CORRECTIVE ACTION PLAN

FINDING 2015 - 006 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Jessica McFarland
Contact Phone Number: 574-598-2759

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

Procedures will be implemented to ensure that the required comparability reports will be completed and submitted properly.

Anticipated Completion Date: Will be continuous.

Jessica McFarland
(Signature)
Corporation Treasurer
(Title)
6-26-17
(Date)

TIPPECANOE VALLEY SCHOOL CORPORATION
AUDIT RESULT AND COMMENT

COLLECTIVE BARGAINING AGREEMENT

The collective bargaining agreement presented for audit contained the following items prohibited by Indiana Code 20-29-6-4.5:

1. Contract term that ended August 14, 2015, which extended beyond the current biennium of June 30, 2015.
2. Contract contained prohibited language concerning: mandated hours and preparation time for teachers, management rights, association rights, reduction of teaching staff, salary provisions related to the frequency and timing of payments, the superseding and canceling of previous agreements, and provisions if contrary to law.

A similar comment appeared in prior Report B43216.

During the audit period, Indiana Code 20-29-6-4 stated:

"(a) A school employer shall bargain collectively with the exclusive representative on the following:

1. Salary.
2. Wages.
3. Salary and wage related fringe benefits, including accident, sickness, health, dental, vision, life, disability, retirement benefits, and paid time off as permitted to be bargained under IC 20-28-9-11.

(b) Salary and wages include the amounts of pay increases available to employees under the salary scale adopted under IC20-28-9-1, but do not include the teacher evaluation procedures and criteria, or any components of the teacher evaluation plan, rubric, or tool."

During the audit period, Indiana Code 20-29-6-4.5 stated:

"(a) For a contract entered into after June 30, 2011, a school employer may not bargain collectively with the exclusive representative on the following:

- (1) The school calendar.
- (2) Teacher dismissal procedures and criteria.
- (3) Restructuring options available to a school employer under federal or state statutes, regulations, or rules because of the failure of the school corporation or a school to meet federal or state accountability standards.
- (4) The ability of a school employer to contract, partner, or operate jointly with an educational entity that provides postsecondary credits to students of the school employer or dual credits from the school employer and the educational entity.
- (5) Any subject not expressly listed in section 4 of this chapter.

(b) A subject set forth in subsection (a) that may not be bargained collectively may not be included in an agreement entered into under this article."

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Fax: 574.598.2773

Mr. Brett R. Boggs, Ed.S.
Superintendent

Mr. Blaine Conley, Ed.S.
Assistant Superintendent

OFFICIAL RESPONSE

July 11, 2017

State Board of Accounts
302 West Washington Street, Room E418
Indianapolis, IN 46204-2765

Dear State Board of Accounts:

This letter is to serve as the "Official Response" of the Tippecanoe Valley School Corporation in regard to the Collective Bargaining Agreement. During the most recent audit for the period July 1, 2013 to June 30, 2015 it was noted that the Collective Bargaining Agreement contained prohibited items per Indiana Code 20-29-6-4.5. Those prohibited items were eliminated and corrected for the 2015-2016 Collective Bargaining Agreement.

Sincerely,



Jessica McFarland
Corporation Treasurer

Student Success through Character Education, Leadership, and Literacy

TIPPECANOE VALLEY SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on June 29, 2017, with Todd Hoffman, President of the School Board; Brett R. Boggs, Superintendent of Schools; Blaine Conley, Assistant Superintendent of Schools; and Jessica McFarland, Treasurer.