

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

SUPPLEMENTAL COMPLIANCE REPORT
OF

TELL CITY-TROY TOWNSHIP
SCHOOL CORPORATION
PERRY COUNTY, INDIANA

July 1, 2013 to June 30, 2015



FILED
08/25/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Debra A. Elder	07-01-13 to 06-30-18
Superintendent of Schools	Lynn E. Blinzinger John A. Scioldo	07-01-13 to 06-30-14 07-01-14 to 06-30-18
President of the School Board	Mack Cail Larry K. Kleeman Rick May Sherri K. Flynn	01-01-13 to 12-31-13 01-01-14 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-17



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TO: THE OFFICIALS OF THE TELL CITY-TROY TOWNSHIP
SCHOOL CORPORATION, PERRY COUNTY, INDIANA

This report is supplemental to our audit report of the Tell City-Troy Township 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

July 6, 2017

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
FEDERAL FINDINGS

FINDING 2015-001

Subject: Special Education_Grants to States - Procurement and Suspension and Debarment
Federal Agency: Department of Education
Federal Program: Special Education_Grants to States
CFDA Number: 84.027
Federal Award Numbers and Years (or Other Identifying Numbers): 14213011PN01, 14214011PN01,
14215011PN01, 99914011TA01
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Findings: Material Weakness, Other Matter

Condition

The School Corporation was a member of the Exceptional Children's Cooperative (Cooperative). The Cooperative operated the special education program on behalf of the School Corporation and managed the special education grant funds.

Management of the Cooperative had not established an effective internal control system to ensure compliance with requirements related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

The Cooperative's Director signed the Application and Assurance Plan as a Condition of Federal Assistance, which stated that the Cooperative would check subcontractors to ensure they were not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded by any federal agency or by any department, agency or political subdivision of the State of Indiana. However, the Cooperative did not have procedures in place to verify that the vendors were not suspended or debarred or otherwise excluded from or ineligible for participation in federal assistance programs prior to entering into a contract with them. Additionally, the School Corporation did not monitor if the Cooperative was in compliance with the Procurement and Suspension and Debarment compliance requirement.

Context

During the 2014-2015 school year, there were two contracts entered into that exceeded \$25,000. The Cooperative did not verify that the vendors were not suspended or debarred prior to awarding the contracts.

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:

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

- (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 of the School Corporation had not developed a system of internal controls that would have ensured that the Cooperative complied with the grant agreement and the Procurement and Suspension and Debarment 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 question costs identified.

Recommendation

We recommended that the School Corporation's management develop and implement procedures and establish controls to monitor the Cooperative to ensure compliance with the grant agreement and the Procurement and Suspension and Debarment 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 2015-002

Subject: Internal Controls 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

Compliance Requirements: Allowable Costs/Cost Principles, Cash Management, Eligibility, Procurement and Suspension and Debarment, Program Income, Reporting, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP), Special Tests and Provisions - Paid Lunch Equity

Audit Finding: Material Weakness

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with the following compliance requirements: Allowable Costs/Cost Principles, Cash Management, Eligibility, Procurement and Suspension and Debarment, Program Income, Reporting, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP), and Special Tests and Provisions - Paid Lunch Equity.

Allowable Costs/Cost Principles

An effective internal control system was not in place to ensure that documentation was maintained to support the employees' time worked on federal programs.

Cash Management (School Breakfast Program and National School Lunch Program only)

An effective internal control system was not in place to monitor the School Lunch fund monthly cash balances (Net Cash Resources) to ensure that they did not exceed the three months average expenditures.

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

An effective internal control system was not in place to ensure that all eligibility criteria was publicly announced and that all records related to eligibility determination were retained and available for audit.

Procurement and Suspension and Debarment

An effective internal control system was not in place to ensure that contracts were entered into with the successful bidders and that suspension and debarment verifications were completed.

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

An effective internal control system was not in place to ensure that program income was properly receipted and recorded into the School Lunch fund.

Reporting

An effective internal control system was not in place to ensure that the Sponsor Claim (claims for reimbursement), Annual Financial Reports, and School Food Authority (SFA) Verification Collection Reports were accurately prepared and submitted.

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

An effective internal control system was not in place to ensure that verification of free and reduced price applications was completed and that the supporting documentation of the verification process was retained and available for audit.

Special Tests and Provisions - Paid Lunch Equity (National School Lunch Program only)

An effective internal control system was not in place to ensure that the paid lunch prices were adjusted according to the weighted-average paid lunch price calculations.

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Context

This was a systemic problem. Controls did not exist over the compliance requirements listed above during 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, including segregation of duties that would have ensured that the School Corporation complied with the compliance requirements listed above.

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 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 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 2015-003

Subject: Child Nutrition Cluster - Allowable Costs/Cost Principles

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

Compliance Requirement: Allowable Costs/Cost Principles

Audit Finding: Other Matter

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Condition

The School Corporation did not maintain documentation to support employees' salaries and wages charged to the federal programs. For those employees that were paid solely from the School Breakfast Program, National School Lunch Program, and Summer Food Service Program for Children (school food service program), time cards were maintained; however, Semi-Annual Certifications that the employees worked solely on a specific program were not completed during the audit period.

There was one employee that had a portion of their wages paid from the school food service program. No documentation was available to support the portion of their wages that was charged to the program. Personnel Activity Reports were not completed for this employee.

The salary of the Extracurricular Manager (Manager) was paid at a rate of 20 percent during the 2013-2014 school year and 23 percent during the 2014-2015 school year from the school food service programs. Personnel Activity Reports were not maintained documenting the Manager's time worked on the school food service program.

Context

During the audit period, Semi-Annual Certifications and Personnel Activity Reports were not being maintained.

Criteria

OMB Circular A-87, Attachment B, Item 8(h), states in part:

". . . (3) 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.

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

- (a) More than one Federal award,
- (b) A Federal award and a non-Federal award,
- (c) An indirect cost activity and a direct cost activity,
- (d) Two or more indirect activities which are allocated using different allocation bases, or
- (e) An unallowable activity and a direct or indirect cost activity. . . ."

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Cause

Management had not developed a system of internal controls that would have ensured that the School Corporation complied with the Allowable Costs/Cost Principles requirements.

Effect

The failure to establish controls enabled material noncompliance to occur. Noncompliance with the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

Wages paid from the school food service program to the one employee with prorated time totaled \$10,993 during the audit period and are considered to be questioned costs.

Recommendation

We recommended that the School Corporation comply with the Allowable Costs/Cost Principles requirements.

Views of Responsible Officials

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

FINDING 2015-004

Subject: School Breakfast Program and National School Lunch Program - Eligibility
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
Compliance Requirement: Eligibility
Audit Findings: Scope Limitation/Modified Opinion

Condition

The School Corporation participated in the school food service program and based students' eligibility status on the information recorded in the cafeteria software. The School Corporation relied on the eligibility designations within the software as administered.

The School Corporation was not able to access information in the cafeteria software for the audit period; therefore, eligibility testing could not be performed.

In addition, the School Corporation did not publicly announce all the criteria for determining the eligibility of children for free and reduced price meals during the audit period.

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Context

Eligibility testing could not be performed for either school year in the audit period. Criteria for determining the eligibility of children to receive free and reduced price meals was not publicly announced during the audit period.

Criteria

7 CFR 210.23(c) states:

"*Retention of records.* State agencies and school food authorities may retain necessary records in their original form or on microfilm. State agency records shall be retained for a period of 3 years after the date of submission of the final Financial Status Report for the fiscal year. School food authority records shall be retained for a period of 3 years after submission of the final Claim for Reimbursement for the fiscal year. In either case, if audit findings have not been resolved, the records shall be retained beyond the 3-year period as long as required for the resolution of the issues raised by the audit."

7 CFR 220.7(e) states in part:

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

- (13) Upon request, make all accounts and records pertaining to its nonprofit school food service available to the State agency, to FNS and to OA for audit or review at a reasonable time and place. Such records shall be retained for a period of three years after the end of the fiscal year to which they pertain, except that if audit findings have not been resolved, the records shall be retained beyond the three-year period as long as required for the resolution of the issues raised by the audit; . . ."

7 CFR 245.5(a) states in part:

"After the State agency, or FNSRO where applicable, notifies the local educational agency (as defined in § 245.2) that its criteria for determining the eligibility of children for free and reduced price meals and for free milk have been approved, the local educational agency (as defined in § 245.2) shall publicly announce such criteria: . . . The public announcement of such criteria, as a minimum, shall include the following:

- (1) Except as provided in § 245.6(b), a letter or notice and application distributed on or about the beginning of each school year, to the parents of all children in attendance at school. . . .
- (2) On or about the beginning of each school year, a public release, containing the same information supplied to parents, and including both free and reduced price eligibility criteria shall be provided to the informational media, the local unemployment office, and to any major employers contemplating large layoffs in the area from which the school draws its attendance."

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Cause

Management of the School Corporation had not developed a system of internal controls that would have ensured that records were retained and available for audit and that eligibility criteria to receive free and reduced price meals was publicly announced.

Effect

The failure to establish controls that would have ensured that records were retained and available for audit prevented the determination of the School Corporation's compliance with Eligibility requirements.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation establish a system of internal controls that would have ensured that records were retained and available for audit and all eligibility criteria to receive free and reduced price meals was publicly announced.

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

Subject: Child Nutrition Cluster - Procurement and Suspension and Debarment

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

Compliance Requirement: Procurement and Suspension and Debarment

Audit Finding: Other Matter

Condition

The School Corporation solicited bids for the purchase of bread and dairy products for the school food service program for each school year. The School Board accepted and awarded the bids during public meetings; however, no contracts were signed with the successful vendor. The School Corporation did not verify that the vendor was not suspended or debarred or otherwise excluded from or ineligible for participation in federal assistance programs prior to accepting the bid.

Context

There were no contracts entered into for the purchase of bread and dairy products for either school year in the audit period. There was no evidence for either year that the School Corporation verified that the vendor was not suspended or debarred prior to awarding the bid.

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Criteria

7 CFR 3016.36(b) states in part:

"*Procurement standards:*

- (1) Grantees and subgrantees will use their own procurement procedures which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this section. . . ."

Indiana Code 5-22-7-8 states: "A contract must be awarded with reasonable promptness by written notice to the lowest responsible and responsive bidder."

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 would have ensured that the School Corporation complied with the Procurement and Suspension and Debarment compliance requirement.

Effect

The failure to establish controls enabled material noncompliance to occur. Noncompliance with 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 comply with the Procurement and Suspension and Debarment requirements.

Views of Responsible Officials

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

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

FINDING 2015-006

Subject: School Breakfast Program and National School Lunch Program - Program Income
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
Compliance Requirement: Program Income
Audit Findings: Scope Limitation/Modified Opinion

Condition

The School Corporation did not comply with requirements for accounting for program income generated from the operation of the school food service program. A single fund, the School Lunch fund, was used to account for all activity of the school food service program.

The School Corporation maintained prepaid accounts for students. When prepaid funds were received, they were receipted with the program income into the School Lunch fund as revenue, with no distinction between the prepaid accounts and the program income generated from the school food service program.

Context

This was a systemic problem. The School Corporation's procedures for recording receipts in the School Lunch fund prevented the ability to determine whether the School Corporation was in compliance with the Program Income requirements.

Criteria

7 CFR 3016.20 (b)(2) states:

"Accounting records. Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income."

Cause

Management had not developed a system of internal controls that would have ensured that prepaid receipts and program income receipts were properly identified and accounted for.

Effect

The failure to establish controls that would have ensured proper receipting and recording of program income prevented the determination of the School Corporation's compliance with Program Income requirements.

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation comply with the Program Income requirements and segregate the prepaid receipts from the program income receipts.

Views of Responsible Officials

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

FINDING 2015-007

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

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

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

Audit Findings: Scope Limitation/Modified Opinion

Condition

The Verification Summary for the 2013-2014 school year indicated that seven applications were verified; however, documentation supporting the review process was not available for audit indicating what actions had been taken.

The Verification Summary for the 2014-2015 school year indicated that five applications were selected for verification; however, information was not available to support the total number of applications that were reported on the Verification Summary in order to determine whether the correct number of applications were selected for verification.

Context

It could not be determined whether the verification process was correctly performed for either year of the audit period.

Criteria

7 CFR 210.15(b) states in part:

"*Recordkeeping summary.* In order to participate in the Program, a school food authority or a school, as applicable, must maintain records to demonstrate compliance with Program requirements. These records include but are not limited to: . . .

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

- (4) Currently approved and denied applications for free and reduced price lunches and a description of the verification activities, including verified applications, and any accompanying source documentation in accordance with 7 CFR 245.6a of this Title; . . ."

7 CFR 220.7(e) states in part:

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

- (14) Retain documentation of free or reduced price eligibility as follows:

- (i) Maintain files of currently approved and denied free and reduced price applications which must be readily retrievable by school for a period of three years after the end of the fiscal year to which they pertain; or
- (ii) Maintain files with the names of children currently approved for free meals through direct certification with the supporting documentation, as specified in § 245.6(b)(4) of this chapter, which must be readily retrievable by school. . . ."

Cause

Management of the School Corporation had not developed a system of internal controls that would have ensured that records were retained and available for audit.

Effect

The failure to establish controls that would have ensured that records were retained and available for audit prevented the determination of the School Corporation's compliance with the Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) requirements.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation establish a system of internal controls that would have ensured that records are retained and available for audit.

Views of Responsible Officials

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

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

FINDING 2015-008

Subject: National School Lunch Program - 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
Compliance Requirement: Special Tests and Provisions - Paid Lunch Equity
Audit Finding: Other Matter

Condition

The School Corporation did not adjust the paid lunch prices in accordance with the paid lunch equity calculations for the 2013-2014 and 2014-2015 school years.

Context

The Indiana Department of Education performed the weighted-average paid lunch price calculation on behalf of the School Corporation for the 2013-2014 school year. Based on this calculation, the School Corporation was required to increase paid lunch prices by the maximum price adjustment of 10 cents. The actual paid lunch price charged for the 2013-2014 school year was \$2.15 which reflected only a 5 cent price increase over the prior school year.

The School Corporation was required to perform the weighted-average paid lunch price calculation for the 2014-2015 school year. The School Corporation performed the calculation which resulted in a required paid lunch price increase of 10 cents per meal. However, the paid lunch price remained at \$2.15 for the 2014-2015 school year.

Criteria

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 charged 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. . . .

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

(4) *Price Adjustments.*

- (i) *Maximum required price increase.* The maximum annual average price increase required under this paragraph shall not exceed ten cents. . . ."

Cause

Management had not developed a system of internal controls that would have ensured that the School Corporation complied with the Special Tests and Provisions - Paid Lunch Equity requirements.

Effect

The failure to establish controls enabled material noncompliance to occur. Noncompliance with the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no question costs identified.

Recommendation

We recommended that the School Corporation 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 2015-009

Subject: Title I Grants to Local Educational Agencies - 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): Project #13-6350, Project #14-6350,
Project #15-6350

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Allowable Costs/Cost Principles

Audit Findings: Material Weakness, Other Matter

Condition

Management of the School Corporation had not established an effective internal control system that would have ensured compliance with the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

During the 2013-2014 school year, the School Corporation paid a portion of the salary of an elementary school Principal out of Title I Grants to Local Educational Agencies program for performing Title I administrative duties. These duties were performed during the same period that was covered by their regular Principal's contract.

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

In addition, the School Corporation did not maintain Semi-Annual Certifications for employees that worked solely on one cost center.

Context

During the 2013-2014 school year, \$10,000 was paid to the elementary school Principal for Title I administrative duties performed during the same period covered by the regular Principal contract.

During the audit period, no Semi-Annual Certifications were being maintained for employees that worked solely in one cost center.

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. . . ."

The Title I Fiscal Handbook - Title I Payment for Administrative Salaries states in part:

"The duties a principal takes on to serve as Title I Program Administrator may be additional to a principal's responsibilities, however, this situation presents a programmatic issue because IDOE questions whether an individual performing the duties of a full-time principal can also effectively carry out Title I administrative duties such as SWP, School Improvement, Parent Involvement, Non-public School Consultation, and Evaluation of Programs. Many of these activities need to be carried out during the day. Principals may receive payment for Title I work if it is outside of their contract. . . ."

In such a case, a separate contract must be prepared with a description of services to be performed, dates and hours when services will be performed, location where services will be performed and the description of the number of teachers/students to be served (if applicable). The contract period will be after the end of the current year school contract. This contract cannot be paid until after the duties have been performed. The daily rate of the contract cannot exceed the daily rate of pay provided under the administrative contract for that individual during the school year."

OMB A-87, Attachment B, Item 8(h)(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 of the School Corporation had not developed a system of internal controls that would have ensured compliance with the Allowable Costs/Cost Principles compliance requirement.

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Effect

The failure to establish internal controls enabled material noncompliance with the grant agreement and the compliance requirement to occur.

Questioned Costs

Wages paid from Title I funds to the elementary school Principal totaled \$10,000 during the 2013-2014 school year and are considered to be questioned costs.

Recommendation

We recommended that the School Corporation's management establish controls and policies and procedures to ensure compliance with the Allowable Costs/Cost Principles requirements.

Views of Responsible Officials

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

FINDING 2015-010

Subject: Title I Grants to Local Educational Agencies - Equipment and Real Property Management

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): Project #13-6350, Project #14-6350,
Project #15-6350

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Equipment and Real Property Management

Audit Findings: Material Weakness, Other Matter

Condition

Management of the School Corporation had not established an effective internal control system related to the grant agreement and the Equipment and Real Property Management compliance requirement. The School Corporation did not maintain complete property records that included the source of the property, who holds title, the acquisition date, the acquisition cost, percentage of Federal participation in the cost of the property, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

The School Corporation's procedure was to have the teachers take a physical inventory of their classroom at the end of each school year; however, the physical inventories were discarded when the subsequent year physical inventory was presented. No documentation was provided for audit to verify the physical inventories were conducted for the audit period.

Context

None of the equipment purchased during the audit period was properly recorded on property records. There was no evidence that a physical inventory was taken during the audit period.

TELL CITY-TROY TOWNSHIP 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. . . ."

34 CFR 80.32(d) states in part:

"*Management requirements.* Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years. . . ."

Cause

Management of the School Corporation had not developed a system of internal controls that would have ensured compliance with the Equipment and Real Property Management compliance requirement.

Effect

The failure to establish internal controls enabled material noncompliance to occur. Noncompliance with the grant agreement or the compliance requirement could result 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 and policies and procedures to ensure compliance with the Equipment and Real Property Management requirements.

Views of Responsible Officials

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

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

FINDING 2015-011

Subject: Title I Grants to Local Educational Agencies - Special Tests and Provisions - Highly Qualified Teachers and Paraprofessionals
Federal Agency: Department of Education
Federal Program: Title I Grants to Local Educational Agencies
CFDA Number: 84.010
Federal Award Number and Year (or Other Identifying Number): Project #14-6350
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Special Tests and Provisions - Highly Qualified Teachers and Paraprofessionals
Audit Findings: Material Weakness, Other Matter

Condition

Management of the School Corporation had not established an effective internal control system related to the grant agreement and the Special Tests and Provisions - Highly Qualified Teachers and Paraprofessionals compliance requirement. The School Corporation paid student workers for after school tutoring from Title I Grants to Local Educational Agencies (Title I) funds. Student workers do not meet the criteria established by the grant guidelines for highly qualified paraprofessionals.

Context

During the 2013-2014 school year, there were seven student workers paid for after school tutoring from Title I Grant funds at a rate of \$6.25 per hour. The total paid to the student workers was \$1,678.

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. . . ."

34 CFR 200.58(c) states:

"*New paraprofessionals.* A paraprofessional covered under paragraph (a) of this section who is hired after January 8, 2002 must have -

- (1) Completed at least two years of study at an institution of higher education;
- (2) Obtained an associate's or higher degree; or
- (3)(i) Met a rigorous standard of quality, and can demonstrate - through a formal State or local academic assessment - knowledge of, and the ability to assist in instructing, as appropriate -
 - (A) Reading/language arts, writing, and mathematics; or
 - (B) Reading readiness, writing readiness, and mathematics readiness.

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

- (ii) A secondary school diploma or its recognized equivalent is necessary, but not sufficient, to meet the requirement in paragraph (c)(3)(i) of this section."

Cause

Management of the School Corporation had not developed a system of internal controls that would have ensured compliance with the Special Tests and Provisions - Highly Qualified Teachers and Paraprofessionals 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's management establish policies and procedures to ensure compliance with the Special Tests and Provisions - Highly Qualified Teachers and Paraprofessionals requirements.

Views of Responsible Officials

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

Tell City-Troy Township School Corporation

John Anthony Scioldo II
Superintendent
john.scioldo@tellcity.k12.in.us

"Home of the Marksmen"

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837 17th Street
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Fax: (812) 547-9704

CORRECTIVE ACTION PLAN

FINDING 2015-001

Contact Person Responsible for Corrective Action: John A. Scioldo
Contact Phone Number: 812-547-3300

Views of the Responsible Official: We concur with the finding.

Description of Corrective Action Plan: As a member of the Board of the Exceptional Children's Co-op, the superintendent will ensure that the Exceptional Children's Co-op verifies that vendors are not suspended or debarred from participating in federal assistance programs prior to awarding contracts with them.

Anticipated Completion Date: Immediate



Superintendent

(Title)

June 21, 2017

(Date)

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CORRECTIVE ACTION PLAN

FINDING 2015-002

Contact Person Responsible for Corrective Action: John A. Scioldo and Kristinia Hammack
Contact Phone Number: 812-547-3300

Views of the Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

Cash Management: ECA Manager is compiling a worksheet of monthly cash balances containing a formula to check average expenditures for the prior three months. The worksheet has been compiled retroactive to July 1, 2015.

Allowable Costs/Cost Principals: See response in Finding 2015-003

Eligibility: See response in Finding 2015-004

Procurement and Suspension and Debarment: See response in finding 2015-005

Program Income: See response in finding 2015-006

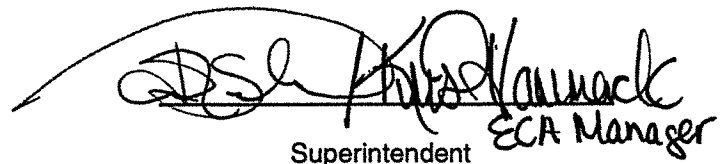
Reporting: Claims, reports and summaries will be reviewed and approved by the Superintendent following preparation by the ECA Manager. The Corporation Office Assistant will assist with compiling information and attaching backup documentation for all claims, reports and summaries.

Special Tests and Provisions – Verification of Free and Reduced Price Applications (NSLP) (School Breakfast Program and National School Lunch Program): See response in finding 2015-007

Special Tests and Provisions - Paid Lunch Equity: See response in finding 2015-008

In general, more oversight and levels of control will be implemented so that other personnel in addition to the ECA Manager will handle various aspects of this Federal program to ensure the award is being managed to comply with required provisions.

Anticipated Completion Date: Immediate


Superintendent ECA Manager

(Title)

June 21, 2017

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CORRECTIVE ACTION PLAN

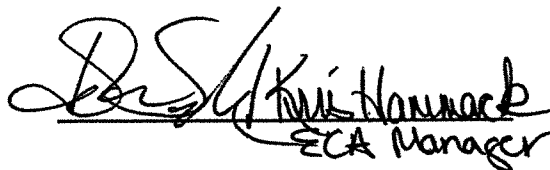
FINDING 2015-003

Contact Person Responsible for Corrective Action: John A. Scioldo and Kristinia Hammack
Contact Phone Number: 812-547-3300

Views of the Responsible Official: We concur with the finding.

Description of Corrective Action Plan: In the event of employees working solely on a single Federal award, a Semi-Annual Certification will be maintained, to be signed by the employee or a supervisory official with knowledge of the work performed. In the case of employees being paid from both a Federal award and another fund, such as General, a Time and Effort Log will be maintained by the employee and signed by a supervisory official.

Anticipated Completion Date: Immediate



Kristinia Hammack
ECA Manager

Superintendent

(Title)

June 21, 2017

(Date)

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CORRECTIVE ACTION PLAN

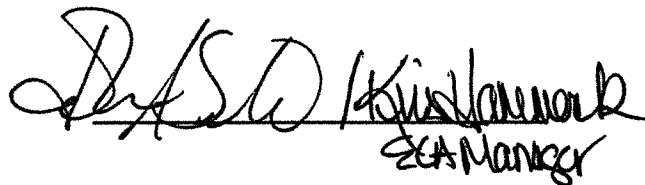
FINDING 2015-004

Contact Person Responsible for Corrective Action: John A. Scioldo and Kristinia Hammack
Contact Phone Number: 812-547-3300

Views of the Responsible Official: We concur with the finding.

Description of Corrective Action Plan: At the end of each school year, all free and reduced web applications will be printed and stored for auditing purposes. In addition, the school corporation will be using the Indiana Department of Education State Assistance Eligibility Parent Letter/Instructions to inform the public of eligibility criteria. This will be posted on our website and also sent home with each student in the back to school parent packet on the first day of school.

Anticipated Completion Date: Immediate



Superintendent

(Title)

June 21, 2017

(Date)

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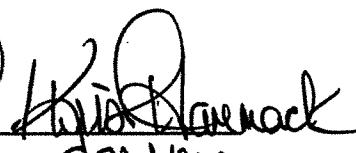
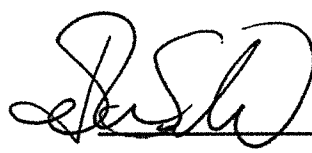
FINDING 2015-005

Contact Person Responsible for Corrective Action: John A. Scioldo and Kristinia Hammack
Contact Phone Number: 812-547-3300

Views of the Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The superintendent will ensure that contracts for successful bread and dairy vendors are signed, and furthermore, will verify that the vendors have not been suspended or debarred prior to accepting the bid.

Anticipated Completion Date: Immediate



Kristinia Hammack
ECA Manager

Superintendent

(Title)

June 21, 2017

(Date)

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CORRECTIVE ACTION PLAN

FINDING 2015-006

Contact Person Responsible for Corrective Action: John A. Scioldo and Kristinia Hammack
Contact Phone Number: 812-547-3300

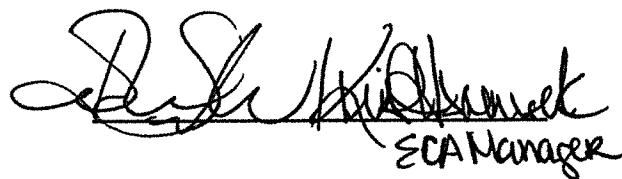
Views of the Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

Daily Harmony Cafeteria Line Report, Harmony Bank Deposit Report, Yellow Bank Deposit and Bank Deposit Receipt are submitted daily to Central Office. ECA Manager will process daily cash and checks deposits, "pre-paid deductions" and credit card deposits, in Komputrol and attached Komputrol receipt. This will all be filed together instead of separate.

ECA Manager will be breaking down and documenting in Komputrol the amount of cash and check received in "point of sale" and "pre-paid" in each fund as well as documenting who each deposit was received by.

Anticipated Completion Date: Immediate



Kristinia Hammack
ECA Manager

Superintendent

(Title)

June 21, 2017

(Date)

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CORRECTIVE ACTION PLAN

FINDING 2015-007-

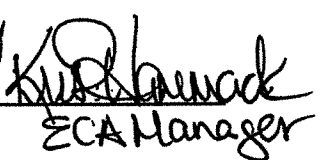
Contact Person Responsible for Corrective Action: John A. Scioldo and Kristinia Hammack

Contact Phone Number: 812-547-3300

Views of the Responsible Official: We concur with the finding.

Description of Corrective Action Plan: At the end of each school year all free and reduced web applications for the given school year will be printed and stored for auditing purposes.

Anticipated Completion Date: Immediate



Kristinia Hammack
ECA Manager

Superintendent

(Title)

June 21, 2017

(Date)

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CORRECTIVE ACTION PLAN

FINDING 2015-008

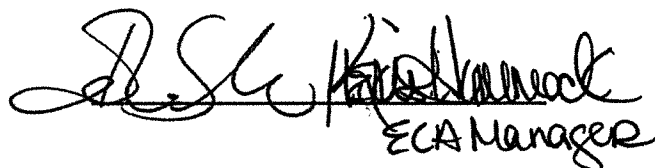
Contact Person Responsible for Corrective Action: John A. Scioldo and Kristinia Hammack

Contact Phone Number: 812-547-3300

Views of the Responsible Official: We concur with the finding.

Description of Corrective Action Plan: ECA Manager will be completing and using the paid lunch equity calculation tool provided by the DOE, to make sure lunch prices are compliant with state guidelines. The Superintendent will take any pricing changes to the School Board in July for the upcoming school year.

Anticipated Completion Date: Immediate



Kristinia Hammack
ECA Manager

Superintendent

(Title)

June 21, 2017

(Date)

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FINDING 2015-009-

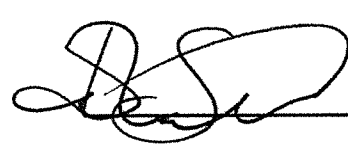
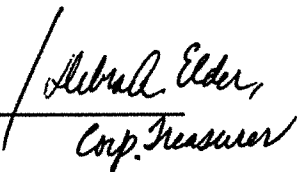
Contact Person Responsible for Corrective Action: John A. Scioldo and Debra Elder

Contact Phone Number: 812-547-3300

Views of the Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The school corporation acknowledges that a portion of the elementary principal's salary was paid from Title I during the first year of this audit period for her services as Title I Program Administrator. This expense had been approved by the DOE in the Title I budget. The corporation was unaware of the Title I Fiscal Handbook policy in which a separate contract is to be prepared including a detailed description of services performed. The elementary principal has not been paid from Title I since that particular school year. However, going forward, in the event of employees working solely on a single Federal award, a Semi-Annual Certification will be maintained, signed by the employee or a supervisory official with knowledge of the work performed. In the case of employees being paid from both a Federal award and another fund, such as General, a Time and Effort Log will be maintained by the employee and signed by a supervisory official.

Anticipated Completion Date: July 1, 2017

 / 
Corp. Treasurer

Superintendent

(Title)

June 21, 2017

(Date)

Tell City-Troy Township School Corporation

John Anthony Scioldo II
Superintendent
john.scioldo@tellcity.k12.in.us

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CORRECTIVE ACTION PLAN

FINDING 2015-010-

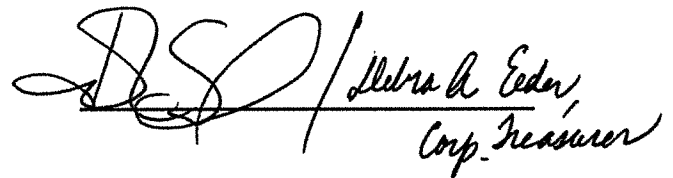
Contact Person Responsible for Corrective Action: John A. Scioldo and Debra Elder

Contact Phone Number: 812-547-3300

Views of the Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The superintendent will require building administrators to keep physical records on file of the inventories taken by teachers at the end of each school year. These physical records can then be used for future audits to verify and provide proof of the physical inventories that were conducted for said audit period.

Anticipated Completion Date: July 1, 2017

 / Debra A. Elder
Corp. Treasurer

Superintendent

(Title)

June 21, 2017

(Date)

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CORRECTIVE ACTION PLAN

FINDING 2015-011

Contact Person Responsible for Corrective Action: John A. Scioldo and Debra Elder

Contact Phone Number: 812-547-3300

Views of the Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Student workers will no longer be paid from Title I or other Federal Funds now that the corporation is aware that this is not allowed. Procedures to ensure compliance with the Special Tests and Provisions – Highly Qualified Teachers and Paraprofessional requirements, will be established.

Anticipated Completion Date: July 1, 2017


Debra A. Elder,
Corp. Treasurer

Superintendent

(Title)

June 21, 2017

(Date)

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
AUDIT RESULT AND COMMENT

PREPAID SCHOOL LUNCH ACCOUNT

A listing of cash balances as of June 30, 2015, obtained from the cafeteria software, reflected a prepaid food trust balance in the amount of \$18,732. The prepaid food activity was accounted for within the School Lunch fund. A separate clearing account for the prepaid food trust activity had not been established as prescribed.

When a student puts money into their individual meal account, it should not be considered income to the child nutrition program until that student goes through the lunch line and charges a meal to their account. Therefore, while it is in the student's individual account the balance should not be included in Fund 800 School Lunch. Our recommendation is that you set up a clearing account with the fund number of 8400. Our suggestion is when a student brings in a deposit the receipt would be recorded to fund 8400 using receipt account 1630. Periodically, after the student has charged meals, you should disburse the amount charged from 8400 using expenditure account 31900 and receipt it into fund 800 using receipt accounts 1611-1623. At this point it is considered program income and should be included on any reports that are required to be completed. Also, on a monthly basis the balance of the 8400 fund should be reconciled with the total of the individual meal accounts. (The School Administrator and Uniform Compliance Guidelines, Vol. 211)

TELL CITY-TROY TOWNSHIP SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on July 6, 2017, with Debra A. Elder, Treasurer; John A. Scioldo, Superintendent of Schools; Lynn E. Blinzinger, former Superintendent of Schools; Rick May, Vice President of the School Board; Kris Hammack, Extra-Curricular Manager; Laura H. Noble, William Tell Elementary School Principal; Margaret Weatherholt, William Tell Elementary School Assistant Principal; Sonia Ress, William Tell Elementary School Extra-Curricular Treasurer; and Rebecca A. Owen, Jr-Sr High School Extra-Curricular Treasurer.