

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

SUPPLEMENTAL COMPLIANCE REPORT
OF
NORTHEASTERN WAYNE SCHOOL CORPORATION
WAYNE COUNTY, INDIANA
July 1, 2013 to June 30, 2015



FILED
12/28/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kay Reed	07-01-13 to 06-30-18
Superintendent of Schools	Dr. Timothy Edsell Laura Blessing (interim) Laura Blessing	07-01-13 to 09-30-13 10-01-13 to 06-30-14 07-01-14 to 06-30-18
President of the School Board	Douglas Jay Brad Hester	01-01-13 to 12-31-13 01-01-14 to 12-31-17



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TO: THE OFFICIALS OF THE NORTHEASTERN WAYNE SCHOOL
CORPORATION, WAYNE COUNTY, INDIANA

This report is supplemental to our audit report of the Northeastern Wayne 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, incorporated within this report, was not verified for accuracy.

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

November 13, 2017

NORTHEASTERN WAYNE SCHOOL CORPORATION
FEDERAL FINDINGS

FINDING 2015-001

Subject: Internal Controls over Financial Transactions and Reporting
Audit Findings: Material Weakness

Repeat Finding

This is a repeat finding from the prior audit. The prior audit finding was 2013-001.

Condition

An effective internal control system was not in place at the School Corporation over receipts.

The School Corporation Treasurer collected, receipted, deposited, and recorded the money into the accounting records without an oversight, approval, or other internal control process to ensure the accuracy of the collection and posting of receipts.

Context

The lack of internal controls over receipts were systemic problems.

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. . . ."

Cause

Management of the School Corporation had not established an effective system of internal control over receipts.

Effect

The failure to establish controls could have enable material misstatements or irregularities to remain undetected.

NORTHEASTERN WAYNE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Recommendation

We recommended that the School Corporation's management establish controls related to the receipt process.

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: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness; Other Matters

Condition

The School Corporation had not established effective internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway), which is a financial reporting system used to compile the School Corporation's Schedule of Expenditures of Federal Awards (SEFA). The federal award information was entered into Gateway without a control process in place to ensure its accuracy before submission.

Errors occurred within both years presented on the SEFA. In some instances, the expenditure amounts were used instead of reimbursements amounts for reimbursement grants.

Context

Due to the lack of controls, the SEFA contained the following errors.

2013-2014 School Year:

- The National School Lunch Program, including commodities, was understated by \$249,361.
- The School Breakfast Program was understated by \$38,432.
- The Special Education_Grants to States was understated by \$250,656.
- The Special Education_Preschool Grants was understated by \$10,549.
- The Improving Teacher Quality State Grants was understated by \$4,082.

2014-2015 School Year:

- The National School Lunch Program, including commodities, was understated by \$264,133.
- The School Breakfast Program was understated by \$40,204.
- The Special Education_Grants to States was understated by \$81,540.

NORTHEASTERN WAYNE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

- The Special Education_Preschool Grants was understated by \$6,655.
- The Improving Teacher Quality State Grants was overstated by \$3,712.
- The Rural Education was overstated by \$25,802.

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. . . ."

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § _____.310. . . ."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.

NORTHEASTERN WAYNE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

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 *Context*.

Recommendation

We recommended that the School Corporation's management establish controls related to the preparation of the SEFA to ensure accurate reporting of federal awards.

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: Title I Grants to Local Educational Agencies - Internal Controls
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): 14-8375, 15-8375
Pass-Through Entity: Indiana Department of Education
Compliance Requirements: Eligibility, Level of Effort
Audit Finding: Material Weakness

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 and Level of Effort.

NORTHEASTERN WAYNE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Eligibility

The Title I Director determined students eligible to receive Title I services based on evaluations without an oversight, approval, or other internal control process to ensure students selected were eligible to receive Title I services.

Level of Effort - Maintenance of Effort

Management was not aware of the requirement to maintain spending of State and local funds of at least 90 percent of prior year's expenditures; therefore, management had not established any controls related to the Level of Effort compliance requirement.

Context

The lack of internal controls over the Eligibility and Level of Effort compliance requirements was a systemic problem.

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 would have prevented, or detected and corrected, potential material noncompliance.

Effect

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the Eligibility and Level of Effort compliance requirements.

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 Eligibility and Level of Effort compliance requirements.

Views of Responsible Officials

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

NORTHEASTERN WAYNE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

FINDING 2015-004

Subject: Title I Grants to Local Educational Agencies - Cash Management and Reporting
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): 14-8375, 15-8375
Pass-Through Entity: Indiana Department of Education
Compliance Requirements: Cash Management, Reporting
Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediate prior audit. The prior audit finding was 2013-004.

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 and Reporting.

During the first nine months of the audit period, the School Corporation Treasurer prepared and submitted the Reimbursement Requests without an oversight, approval, or other internal control process to ensure expenditures were paid prior to requesting reimbursement or that the report was accurate. In April 2014, the School Corporation implemented an effective system of internal controls over the preparation and review of the Reimbursement Requests.

Context

The lack of internal controls over the Reimbursement Requests was a systemic problem occurring until the April 1, 2014 Reimbursement Request when corrective action took place as a result of a prior audit finding. Additionally, there was one isolated instance of failure of the internal control with the March 15, 2015 Reimbursement Request.

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 would have prevented, or detected and corrected, potential material noncompliance.

NORTHEASTERN WAYNE 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 Cash Management and Reporting compliance requirements.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management continue utilizing the established 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 2015-005

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): 14-8375, 15-8375
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Allowable Costs/Cost Principles
Audit Findings: Material Weakness, Other Matters

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 compliance requirement.

The School Corporation did not complete the required Semi-Annual Certifications for the employees who worked solely on the Federal award.

Context

The lack of internal controls was a systemic problem. During the audit period, there were seven employees whose salaries were charged solely to the Title I fund. None of the employees completed the required Semi-Annual Certifications.

NORTHEASTERN WAYNE 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. . . ."

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 to ensure compliance with the Allowable Costs/Cost Principles compliance requirement.

Effect

The failure to establish an effective internal control system placed the School Corporation in noncompliance with the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls and ensure compliance related to the grant agreement and 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.

FINDING 2015-006

Subject: Title I Grants to Local Educational Agencies - Suspension and Debarment
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): 14-8375, 15-8375
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Suspension and Debarment
Audit Findings: Material Weakness, Other Matters

NORTHEASTERN WAYNE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Condition

The School Corporation utilized the SAM Exclusions website as their verification process to determine whether potential vendors were suspended or debarred prior to having entered into contracts or having purchased from a vendor; however, the School Corporation did not retain appropriate documentation of the verification process. There were no controls in place to ensure appropriate documentation was maintained and made available for audit.

Context

The Suspension and Debarment compliance testing could not be performed due to a lack of tangible documentation being maintained and made available for audit by the School Corporation of its verification process.

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 3016.42 states in part:

"(a) *Applicability.*

(1) This section applies to all financial and programmatic records, supporting documents, statistical records, and other records of grantees or subgrantees which are:

(i) Required to be maintained by the terms of this part, program regulations or the grant agreement, or

(ii) Otherwise reasonably considered as pertinent to the program regulations or the grant agreement. . . .

(b) *Length of retention period.*

(1) Except as otherwise provided, records must be retained for three years . . ."

Cause

Management of the School Corporation had not developed a system of internal controls that would have ensured that documentation was maintained and made available for audit relating to the Suspension and Debarment compliance requirement.

Effect

The failure to maintain and provide appropriate supporting documentation prevented the determination of the School Corporation's compliance with the Suspension and Debarment compliance requirement.

NORTHEASTERN WAYNE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls and ensure that documentation was maintained and made available for audit relating to the 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.

FINDING 2015-007

Subject: Child Nutrition Cluster - Internal Controls

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): FY14, FY15

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Reporting

Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediate prior audit. The prior audit finding was 2013-003.

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 requirement: Reporting.

The Food Service Director prepared and submitted the Sponsor Claims (claim for reimbursement) and the Annual Financial Report without an oversight, approval, or other internal control process to ensure the accuracy of the reports.

Context

The lack of internal controls over the Reporting compliance requirement was a systemic problem for 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. . . ."

NORTHEASTERN WAYNE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Cause

Management had not developed a system of internal controls that would have prevented, or detected and corrected, potential material noncompliance.

Effect

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the Reporting compliance requirement.

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 Reporting compliance requirement.

Views of Responsible Officials

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

FINDING 2015-008

Subject: Child Nutrition Cluster - 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): FY14, FY15
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Cash Management
Audit Findings: Material Weakness, Modified Opinion

Condition

The School Corporation had not established an effective internal control system that would have ensured that its net cash resources in the School Lunch fund did not exceed the three months average expenditures. Thirteen of the twenty-four months net cash resources exceeded its three months average expenditures.

Context

The lack of internal controls over the Cash Management compliance requirement was a systemic problem. During the first fiscal year, the net cash resources exceeded the three months average expenditures for nine months ranging from \$1,459 to \$46,326. During the second fiscal year, the net cash resources exceeded the three months average expenditures for four months ranging from \$14,069 to \$41,779.

NORTHEASTERN WAYNE 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. . . ."

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)."

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 prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish an effective internal control system placed the School Corporation in non-compliance with the grant agreement and the Cash Management compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls and ensure compliance related to the grant agreement and the Cash Management compliance requirement.

Views of Responsible Officials

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

NORTHEASTERN WAYNE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

FINDING 2015-009

Subject: Child Nutrition Cluster - Procurement and 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): FY14, FY15
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediate prior year. The prior audit finding was 2013-003.

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 requirement: Procurement and Suspension and Debarment.

The School Corporation did not obtain bids for produce vendors. Total purchases for produce exceeded \$150,000, an amount for which Indiana Code required that a formal bidding process be followed. Produce purchases were not procured in accordance with state policies and procedures.

The School Corporation did not verify that vendors with whom the School Corporation entered into covered transactions were not suspended or debarred.

Context

The lack of controls were a systemic problem for the audit period. The School Corporation did not properly obtain quotes for the two vendors used to purchase the produce. None of the vendors were verified to ensure they were not suspended and debarred.

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 3016.36(b)(1) states:

"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. . . ."

NORTHEASTERN WAYNE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Indiana Code 5-22-7-2(a) states: "A purchasing agent shall issue an invitation for bids."

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 the 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 to ensure compliance with the Procurement and Suspension and Debarment compliance requirement.

Effect

The failure to establish an effective internal control system placed the School Corporation in noncompliance with the Procurement and Suspension and Debarment compliance requirement.

Questioned Costs

There are no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls and ensure compliance related to the grant agreement and 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.

FINDING 2015-010

Subject: Child Nutrition Cluster - 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): FY14, FY15
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Program Income
Audit Findings: Material Weakness, Modified Opinion

NORTHEASTERN WAYNE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Repeat Finding

This is a repeat finding from the immediate prior year. The prior audit finding was 2013-003.

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 requirement: Program Income.

The School Corporation did not properly record program income into the School Lunch fund. The Food Service Director maintained a separate bank account in which daily deposits from each of the cafeterias were deposited. At least monthly, the Food Service Director transferred money to the School Corporation School Lunch fund to account for the meals served and any ala carte sales. However, the Food Service Director did not properly calculate the money that was to be transferred to the School Lunch fund. Therefore, a proper population to test program income could not be identified.

Context

The lack of internal controls was a systemic problem during the period audited. Due to the method of recordkeeping, program income could not be tested.

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(c) states:

"*Financial assurances.* The school food authority shall meet the requirements of the State agency for compliance with § 210.19(a) including any separation of records of nonprofit school food service from records of any other food service which may be operated by the school food authority as provided in paragraph (a) of this section."

7 CFR 220.13(i) states in part: "Each State agency . . . shall establish a financial management system under which School Food Authorities shall account for all revenues and expenditures of their nonprofit school food service. . . ."

Cause

Management had not developed an effective system of internal controls to ensure that accounting records were properly maintained related to the Program Income compliance requirement.

Effect

The failure to establish an effective internal control system and properly maintain accounting records prevented the testing of the School Corporation's compliance with the grant agreement and the Program Income compliance requirement.

NORTHEASTERN WAYNE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure that accounting records were properly maintained related to the grant agreement and the Program Income compliance requirement.

Views of Responsible Officials

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

FINDING 2015-011

Subject: Child Nutrition Cluster - Special Tests and Provisions - Paid Lunch Equity
Federal Agency: Department of Agriculture
Federal Program: National School Lunch Program
CFDA Numbers: 10.555
Federal Award Numbers and Years (or Other Identifying Numbers): FY14, FY15
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Special Tests and Provisions - Paid Lunch Equity
Audit Findings: Material Weakness, Modified Opinion

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 requirement: Special Tests and Provisions - Paid Lunch Equity.

The Indiana Department of Education (IDOE) calculated whether the paid lunch prices charged in fiscal year 2013 would be sufficient for the School Corporation to meet the Paid Lunch Equity (PLE) requirement. According to IDOE's calculation, the School Corporation would not have met the PLE requirement unless they increased its paid lunch prices. The Food Service Director used the PLE tool provided by IDOE to determine the paid lunch prices that would have met the PLE requirement for fiscal year 2014; however, when the Food Service Director completed the calculation, the number of paid lunch meals served for November 2012 instead of October 2012 were used.

In fiscal year 2015, the Food Service Director did not calculate whether the weighted average lunch price was sufficient to meet the reimbursement difference requirement.

Context

The lack of internal controls over the Special Tests and Provisions - Paid Lunch Equity compliance requirement was a systemic problem. In fiscal year 2014, the paid lunch prices were not calculated properly. In fiscal year 2015, the calculation to determine whether the paid lunch prices met the PLE compliance requirement was not completed.

NORTHEASTERN WAYNE 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. . . ."

7 CFR 210.14 states in part:

"(a) *Nonprofit school food service.* School food authorities shall maintain a nonprofit school food service. Revenues received by the nonprofit school food service are to be used only for the operation or improvement of such food service, *except that*, such revenues shall not be used to purchase land or buildings, unless otherwise approved by FNS, or to construct buildings. Expenditures of nonprofit school food service revenues shall be in accordance with the financial management system established by the State agency under § 210.19(a) of this part. School food authorities may use facilities, equipment, and personnel supported with nonprofit school food revenues to support a nonprofit nutrition program for the elderly, including a program funded under the Older Americans Act of 1965 (42 U.S.C. 3001 *et seq.*). . . ."

(e) *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. . . ."

Cause

Management 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 an effective internal control system placed the School Corporation in noncompliance with the grant agreement and the Special Tests and Provisions - Paid Lunch Equity compliance requirement.

NORTHEASTERN WAYNE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls and ensure compliance related to the grant agreement and the Special Tests and Provisions - Paid Lunch Equity compliance requirement.

Views of Responsible Officials

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

FINDING 2015-012

Subject: Special Education Cluster (IDEA) - Allowable Costs/Cost Principles

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): 14212-013-PN01, 14213-013-PN01,
14214-013-PN01, 14215-013-PN01,
99914-013-PN01, 45713-013-PN01,
45714-013-PN01, 14215-013-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Allowable Costs/Cost Principles

Audit Finding: Material Weakness

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with the requirements related to the grant agreement and following compliance requirement: Allowable Costs/Cost Principles.

The School Corporation designated a fiscal agent to receive and manage the federal awards for the Special Education programs. Management of the School Corporation had not implemented controls over payroll and the fiscal agent as it related to the Allowable Costs/Cost Principles compliance requirement.

Context

The lack of controls was a systemic problem.

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. . . ."

NORTHEASTERN WAYNE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Cause

Management had not developed a system of internal controls that would have provided oversight over duties performed by the fiscal agent to ensure compliance with the Allowable Costs/Cost Principles compliance requirement.

Effect

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

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.

Views of Responsible Officials

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



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Mrs. Kay Reed, Corporation Treasurer
Mrs. Vanessa Curtis, Corporation Registrar

CORRECTIVE ACTION PLAN

FINDING 2015-001

Contact Person Responsible for Corrective Action: Kay Reed
Contact Phone Number: 765-847-2821

Views of Responsible Official: we concur with the finding

Description of Corrective Action Plan:

After the corporation treasurer collects and receipts the money, the superintendent will review prior to deposits.

Anticipated Completion Date: November 2017

Kay Reed
Corporation Treasurer
11-10-2017



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CORRECTIVE ACTION PLAN

FINDING 2015-002

Contact Person Responsible for Corrective Action: Kay Reed
Contact Phone Number: 765-847-2821

Views of Responsible Official: we concur with the finding

Description of Corrective Action Plan:

After receiving direction from the State Board of Accounts effective August 2018, the corporation treasurer will enter the amounts that we expend and receive into each federal award. The superintendent sign-off on the worksheet and review prior to submission.

Anticipated Completion Date: August 2018

Kay Reed
Corporation Treasurer
11-10-2017



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CORRECTIVE ACTION PLAN

FINDING 2015-003

Contact Person Responsible for Corrective Action: Sam Pritchard
Contact Phone Number: 765-847-2595

Views of Responsible Official: we concur with the finding

Description of Corrective Action Plan:

Title I director will determine what students are eligible to receive Title I services. The school treasurer and or assistant principal will double check the determinations and both parties will sign off on the compliance requirements.

The Maintenance of Effort (MOE) will be completed as directed by the IDOE to ensure that 90% of the prior years expenditures were maintained through state and local funds.

Anticipated Completion Date: November 2017

Sam Pritchard
Title I Director
11-10-2017



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CORRECTIVE ACTION PLAN

FINDING 2015-004

Contact Person Responsible for Corrective Action: Kay Reed
Contact Phone Number: 765-847-2821

Views of Responsible Official: we concur with the finding

Description of Corrective Action Plan:

The corporation treasurer prepares and submits the reimbursement requests and the superintendent or assistant superintendent completes the oversight by signing off on the requests prior to submission.

Anticipated Completion Date: April 2014

Kay Reed
Corporation Treasurer
11-10-2017



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CORRECTIVE ACTION PLAN

FINDING 2015-005

Contact Person Responsible for Corrective Action: Sam Pritchard
Contact Phone Number: 765-847-2595

Views of Responsible Official: we concur with the finding

Description of Corrective Action Plan:

Every six months, the semi-annual certifications will be completed for employees who work solely to the Title I Award.

Anticipated Completion Date: November 2017

Sam Pritchard
Title 1 Administrator
11-10-2017



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CORRECTIVE ACTION PLAN

FINDING 2015-006

Contact Person Responsible for Corrective Action: Sam Pritchard
Contact Phone Number: 765-847-2595

Views of Responsible Official: we concur with the finding

Description of Corrective Action Plan:

Each time a Title 1 purchase is being considered, all administrators will utilize the SAM Exclusions website to verify that the potential vendor was not suspended or debarred prior to entering into any contracts or making a purchase with the vendor.

Upon executing this search, the administrator will print out the web page and attach it to the purchase order. No purchase will be processed without this information.

All administrators have login and password information to complete this process.

Anticipated Completion Date: November 8, 2017

Sam Pritchard
Title 1 Administrator
11-9-2017



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CORRECTIVE ACTION PLAN

FINDING 2015-007

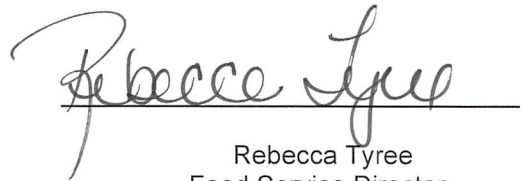
Contact Person Responsible for Corrective Action: Rebecca Tyree
Contact Phone Number: 765-847-2591

Views of Responsible Official: we concur with the finding

Description of Corrective Action Plan:

The food service director will prepare and submit sponsor claims and annual financial reports, prior to submission the documents will be reviewed and signed off on by the superintendent.

Anticipated Completion Date: November 2017



Rebecca Tyree
Food Service Director
11-10-2017



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CORRECTIVE ACTION PLAN

FINDING 2015-008

Contact Person Responsible for Corrective Action: Rebecca Tyree
Contact Phone Number: 765-847-2591

Views of Responsible Official: we concur with the finding

Description of Corrective Action Plan:

Reduce the cash balance so that the school fund does not exceed the 3-month average expenditures. Wages will be reviewed to determine if and how much any increases can be given to offset the high cash balance. A renovation project to update paint and flooring will be planned to utilize the excess cash balance within the next six months.

Anticipated Completion Date: June 2018.

Rebecca Tyree
Food Service Director
11-10-2017



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CORRECTIVE ACTION PLAN

FINDING 2015-009

Contact Person Responsible for Corrective Action: Rebecca Tyree
Contact Phone Number: 765-847-2591

Views of Responsible Official: we concur with the finding

Description of Corrective Action Plan: The School Corporation will obtain bids for produce vendors. Letters will be mailed and website notification will occur as part of the bidding process. Board approval will be required for produce vendors.

Also, each time a purchase is being considered, all administrators will utilize the SAM Exclusions website to verify that the potential vendor was not suspended or debarred prior to entering into any contracts or making a purchase with the vendor.

Upon executing this search, the administrator will print out the web page and attach it to the purchase order. No purchase will be processed without this information.

All administrators have login and password information to complete this process.

Anticipated Completion Date: June 2018

Rebecca Tyree
Food Service Director
11-10-2017



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CORRECTIVE ACTION PLAN

FINDING 2015-010

Contact Person Responsible for Corrective Action: Rebecca Tyree
Contact Phone Number: 765-847-2591

Views of Responsible Official: we concur with the finding

Description of Corrective Action Plan:

The food service director will work with the corporation treasurer in balancing bank statements.
Corporation treasurer will check with other schools to gather information on how they balance.

Anticipated Completion Date:
July 2018

Rebecca Tyree
Food Service Director
11-10-2017



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CORRECTIVE ACTION PLAN

FINDING 2015-011

Contact Person Responsible for Corrective Action: Rebecca Tyree
Contact Phone Number: 765-847-2591

Views of Responsible Official: we concur with the finding

Description of Corrective Action Plan:

The paid lunch equity compliance requirement will be completed by the food service director. Prior to submission the paid lunch equity compliance will be reviewed and approved by the superintendent.

Anticipated Completion Date: *March 2018*

Rebecca Tyree
Food Service Director
11-10-2107



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CORRECTIVE ACTION PLAN

FINDING 2015-012

Contact Person Responsible for Corrective Action: Liza Bates
Contact Phone Number: 765-458-0263

Views of Responsible Official: we concur with the finding

Description of Corrective Action Plan:

The director will provide a financial report and a corresponding packet of financial information at each monthly meeting of the East Central Governing Board. The superintendents of the participating corporations will review and sign off on the financial packet each month.

The packet will include:

- Information about the period of availability of the grant being utilized
- Grant budget, expenses, and reimbursements to date
- Documentation of quarterly reporting
- Documentation of time and effort reporting
- Reimbursement request form for previous month's expenditures with supporting documentation, including payroll and benefits
- Claims to be reviewed prior to presentation at the fiscal agency's board meeting

This financial report and packet will provide an effective internal control system for the participating corporations to demonstrate oversight over duties performed by the fiscal agent related to allowable activities, allowable costs, cash management, period of performance, and reporting requirements for their IDEA grants.

Anticipated Completion Date: October 9, 2017

Liza Bates

Special Education Director
11-10-2017

NORTHEASTERN WAYNE SCHOOL CORPORATION
AUDIT RESULT AND COMMENT

PREPAID LUNCH FUND

The Prepaid Lunch fund was not accounted for within the School Corporation Treasurer's records and there were no outside ledgers maintained for the Prepaid Lunch bank account. The Food Service Director would deposit the daily sales from the cafeterias and collections for prepaid lunch accounts into the bank account. At least monthly, the Food Service Director would determine the amount of money to transfer, by check, to the School Lunch fund that would account for the number of meals served and any ala carte or other sales. The Prepaid Lunch bank account through the bank statement activity could be audited; however, the ending balance did not reconcile to the Student Account Balances (subsidiary records).

Our opinion is that money a student puts into their individual meal account 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)

NORTHEASTERN WAYNE SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on November 13, 2017, with Laura Blessing, Superintendent of Schools; Kay Reed, Treasurer; Brad Hester, President of the School Board; Rebecca Tyree, Food Service Director; Sam Pritchard, Title I Director; Keith Webster, Board member; and Douglas Jay, Board member.