

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

SHELBY EASTERN SCHOOLS

SHELBY COUNTY, INDIANA

July 1, 2014 to June 30, 2016



**FILED**  
05/24/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Mary C. Scott	07-01-14 to 12-31-18
Superintendent of Schools	Dr. Robert Evans	07-01-14 to 06-30-20
President of the School Board	Kevin Schofner Jason Redd Mark Nigh	07-01-14 to 12-31-14 01-01-15 to 12-31-17 01-01-18 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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Telephone: (317) 232-2513  
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TO: THE OFFICIALS OF THE SHELBY EASTERN SCHOOLS, SHELBY COUNTY, INDIANA

This report is supplemental to our audit report of the Shelby Eastern Schools (School Corporation), for the period from July 1, 2014 to June 30, 2016. It has been provided as a separate report so that the reader may easily identify any Federal Findings 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/](http://www.in.gov/sboa/).

The Federal Findings, identified in the above referenced audit report, are included in this report.

Any Corrective Action Plan for the Federal Findings, incorporated within this report, was not verified for accuracy.

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

April 30, 2018

SHELBY EASTERN SCHOOLS  
FEDERAL FINDINGS

***FINDING 2016-001***

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

*Repeat Finding*

This is a repeat of Finding 2014-001 from the immediately prior audit.

*Condition*

The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The Treasurer was the person solely responsible for preparing and submitting the SEFA. There was no segregation of duties documented, such as an oversight, review, approval process, or other compensating control.

*Context*

The SEFA contained the following errors:

1. Not all CFDA numbers, program names, grants, and pass-through identifying numbers were correct or listed.
2. The Federal expenditures were incorrectly reported, resulting in an understatement of \$33,593 for the 2015-2016 school year.

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. . . ."

SHELBY EASTERN SCHOOLS  
FEDERAL FINDINGS  
(Continued)

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

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

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

*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, misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context*.

*Recommendation*

We recommended the School Corporation's management establish controls to prevent, or detect and correct, errors on the SEFA.

*Views of Responsible Officials*

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

SHELBY EASTERN SCHOOLS  
FEDERAL FINDINGS  
(Continued)

***FINDING 2016-002***

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): FY2015, FY2016  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Cash Management  
Audit Findings: Material Weakness, Other Matters

*Condition*

The School Corporation had not established an effective internal control system related to the grant agreement and the Cash Management compliance requirement. The School Corporation did not have effective controls to monitor the net cash resources of the School Lunch fund and failed to ensure the amount did not exceed the three months average expenditures.

*Context*

The lack of properly designed and implemented controls and noncompliance were systemic problems, which occurred throughout the audit period. The net cash resources in the School Lunch fund exceeded the three months average expenditures for nine months of the audit period. The average excess balances were \$4,108 and \$26,709 for fiscal year 2015 and fiscal year 2016, respectively.

*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 200.303 states in part:

"The non-Federal entity must:

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

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)."

SHELBY EASTERN SCHOOLS  
FEDERAL FINDINGS  
(Continued)

7 CFR 220.7(e) states in part:

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

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

*Cause*

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

*Effect*

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance with the grant agreement and 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 the School Corporation establish controls to ensure compliance with 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.

**FINDING 2016-003**

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): FY2015, FY2016

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Eligibility, 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

*Repeat Finding*

This is a repeat of Finding 2014-002 from the immediately prior audit regarding the requirements for Eligibility.

SHELBY EASTERN SCHOOLS  
FEDERAL FINDINGS  
(Continued)

This is a repeat of Finding 2014-003 from the immediately prior audit regarding the requirements for Program Income, Reporting, and Special Tests and Provisions - Paid Lunch Equity.

*Condition*

The School Corporation had not established an effective internal control system related to the grant agreement and the Eligibility, Program Income, Reporting, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP), and Special Tests and Provisions - Paid Lunch Equity compliance requirements.

*Eligibility*

The School Corporation had not designed or implemented adequate policies and procedures to ensure all of the free and reduced price meal applications were properly verified. The Food Service Director reviewed the guidelines to determine the students' eligibility; however, there was no evidence of an oversight, review, or approval process to ensure eligibility was determined correctly.

*Program Income*

In fiscal year 2015, the School Corporation had not designed or implemented controls to ensure receipts generated from cafeteria sales were properly recorded in the School Lunch fund. In fiscal year 2016, a separate Cafeteria Prepay fund was created to record payments by students on their accounts. There was no evidence of an oversight, review, or approval process to verify the accuracy of the amounts transferred from the Cafeteria Prepay fund to the School Lunch fund for cafeteria sales.

*Reporting*

The Sponsor Claim (claims for reimbursement), School Food Authority (SFA) Verification Collection Reports, and the Annual Financial Report were prepared and submitted by one person without evidence of an oversight, review, or approval process.

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

An oversight, review, or approval process over the required verifications had not been established to ensure the accuracy of the verifications.

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

The School Corporation had not established an effective internal control system related to Special Tests and Provisions - Paid Lunch Equity. The Treasurer was independently responsible for calculating the Paid Lunch Equity with no evidence of an oversight, review, or approval process.

*Context*

The lack of properly designed and implemented controls was a systemic problem throughout the audit period.

SHELBY EASTERN SCHOOLS  
FEDERAL FINDINGS  
(Continued)

*Criteria*

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

*Cause*

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

*Effect*

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with 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 related to the grant agreement and the compliance requirements listed above in the *Condition*.

*Views of Responsible Officials*

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

SHELBY EASTERN SCHOOLS  
FEDERAL FINDINGS  
(Continued)

***FINDING 2016-004***

Subject: Special Education Cluster (IDEA) - Reporting  
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): 14214-087-PN01, 45714-087-PN01,  
99914-87-TA01, 14215-087-PN01,  
45715-087-PN01, 14216-087-PN01,  
45716-087-PN01

Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Reporting  
Audit Finding: Material Weakness

*Condition*

The School Corporation had not established an effective internal control system related to the grant agreement and the Reporting compliance requirement. One person prepared the Final Expenditure Report without an oversight, review, or approval process to ensure that it was accurate before submission.

*Context*

The lack of internal controls was a systemic issue throughout the audit period.

*Criteria*

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

*Cause*

The School Corporation had not established a proper internal control structure that would have ensured compliance with the grant agreement and the Reporting compliance requirement.

SHELBY EASTERN SCHOOLS  
FEDERAL FINDINGS  
(Continued)

*Effect*

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirement. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirement 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 the School Corporation's management establish controls related to the grant agreement and the compliance requirement listed in the *Condition*.

*Views of Responsible Officials*

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

**FINDING 2016-005**

Subject: Child Nutrition Cluster - Allowable Costs/Cost Principles  
Federal Agency: Department of Agriculture  
Federal Programs: School Breakfast Program, National School Lunch Program  
CFDA Number: 10.553, 10.555  
Federal Award Numbers and Years (or Other Identifying Numbers): FY2015, FY2016  
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 Semi-Annual Certifications or Personal Activity Reports for employees who were paid solely or partially from the federal program for fiscal year 2015.

*Context*

The lack of properly designed and implemented controls and noncompliance were systemic problems during the 2015 fiscal year.

SHELBY EASTERN SCHOOLS  
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 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 semiannually 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. . . ."

*Cause*

Management of the School Corporation had not designed or implemented internal control procedures 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 non-compliance with the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended the School Corporation's management develop and implement procedures and establish controls to ensure compliance with 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.



# SHELBY EASTERN SCHOOLS

Superintendent: Dr. Robert Evans ■ Corp. Treasurer: Chris Scott

## ***Mission Statement:***

***Shape, Empower, and Support the minds of tomorrow***

April 24, 2018

Indiana State Board of Accounts  
302 W. Washington Street  
Indianapolis, IN 46204-2765

### CORRECTIVE ACTION PLAN FOR 2014-2016 AUDIT


#### FINDING 2016-001-PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Contact Person: Mary C Scott/Dr. Robert Evans  
Title: Corporation Treasurer  
Phone: 765-544-2246  
Expected Completing Date: June 30, 2018

### CORRECTIVE ACTION PLAN

Procedures will be implemented to have another member of the Central Office staff review and sign off on the Schedule of Expenditures of Federal Awards (SEFA). In addition, responsibilities will be reassigned to ensure no one person has control over receipts, disbursements and cash and investment balances.

A second person will review monthly reporting and document this approval. All documentation will be retained for review by the State Board of Accounts Auditors. The Corporation Treasurer will research additional training for the completion of this report.

  
\_\_\_\_\_  
Superintendent, Dr. Robert Evans

  
\_\_\_\_\_  
Corporation Treasurer, Mary C Scott



# SHELBY EASTERN SCHOOLS

Superintendent: Dr. Robert Evans ■ Corp. Treasurer: Chris Scott

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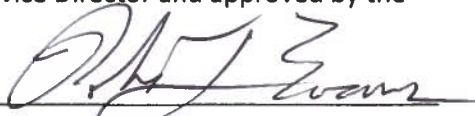
### FINDING 2016-002 and 003-ELIGIBILITY

Federal Agency: Department of Agriculture  
Federal Program: School Breakfast Program, National School Lunch Program  
CFDA Number 10.553 and 10.555  
Federal Award Number and Year (or Other Identifying Number) FY 2015, FY 2016  
Pass-Through Entity: Indiana Department of Education

Contact Person: Mary C Scott/Dr. Robert Evans  
Title: Corporation Treasurer  
Phone: 765-544-2246  
Expected Completing Date: June 30, 2018

### CORRECTIVE ACTION PLAN

With the School Corporation now overseeing the Cafeteria fund and the addition of outsourcing the Food Service Department we will be able to implement the required internal controls and segregation of duties. New procedures are being developed for the Verification process for those students qualifying for free and/or reduced meals. We will have monthly activity reports prepared by each school, input and reviewed by the Food Service Director, with final approval signed off by the Corporation Treasurer. With the addition of a Food Service Director, we will be able to implement the required internal controls and segregation of duties, other food service activity regarding eligibility, procurement and suspension and ineligibility and program income will be performed by the Food Service Director and approved by the Corporation Treasurer

  
Superintendent, Dr. Robert Evans

  
Corporation Treasurer, Mary C Scott



# SHELBY EASTERN SCHOOLS

Superintendent: Dr. Robert Evans ■ Corp. Treasurer: Chris Scott

## ***Mission Statement:***

***Shape, Empower, and Support the minds of tomorrow***

April 24, 2018

Indiana State Board of Accounts  
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FINDING 2016-004 Special Education Reporting

Federal Agency: Department of Education

Federal Program: Special Education Grants to States, Special Education Preschool Grants  
CFDA Number 84.027. 84.173

Federal Award Number and Year (or Other Identifying Numbers): 14214-087-PN01, 45714-098-PN01,  
99914-87-TA011

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Reporting

Audit Findings: Material Weakness

Contact Person: Mary C Scott/Dr. Robert Evans

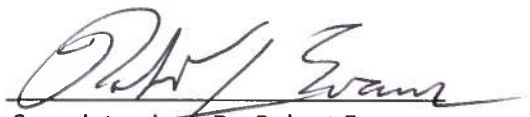
Title: Corporation Treasurer

Phone: 765-544-2246

Expected Completing Date: June 30, 2018

## CORRECTIVE ACTION PLAN

Internal controls have been put in to place to provide oversight, and will be implemented so that the preparation and reporting of the Final Expenditure Report will be prepared by the Corporation Treasurer and reviewed by the Deputy Treasurer or the Superintendent.

  
Superintendent, Dr. Robert Evans

  
Corporation Treasurer, Mary C Scott



# SHELBY EASTERN SCHOOLS

Superintendent: Dr. Robert Evans ■ Corp. Treasurer: Chris Scott

## ***Mission Statement:***

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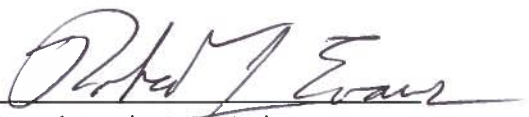
### FINDING 2016-005 Child Nutrition Cluster


Child Nutrition Cluster- Allowable Costs/Cost Principles  
Federal Agency: Department of Agriculture  
Federal Programs: School Breakfast Program, National School Lunch Program  
CFDA Number: 10.553, 10.555  
Federal Award Numbers and Years (or Other Identifying Numbers): FY2015, FY2016  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Allowable Costs/Cost Principles  
Audit Findings: Material Weakness, Other Matters

Contact Person: Mary C Scott/Dr. Robert Evans  
Title: Corporation Treasurer  
Phone: 765-544-2246  
Expected Completing Date: June 30, 2018

### CORRECTIVE ACTION PLAN

Effective July 1, 2015 Shelby Eastern Schools began implementing the time and effort requirements under the uniform guidance.

  
Superintendent, Dr. Robert Evans

  
Corporation Treasurer, Mary C Scott

SHELBY EASTERN SCHOOLS  
EXIT CONFERENCE

The contents of this report were discussed on April 30, 2018, with Mary C. Scott, Treasurer; Dr. Robert Evans, Superintendent of Schools; Mark Nigh, President of the School Board; and Frank Schonfeld, School Board member.