

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

SUPPLEMENTAL COMPLIANCE REPORT
OF
ANDERSON COMMUNITY SCHOOL CORPORATION
MADISON COUNTY, INDIANA
July 1, 2014 to June 30, 2016



FILED
05/30/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kevin Brown	07-01-14 to 06-30-18
Superintendent of Schools	Terry L. Thompson Dr. Timothy Smith	07-01-14 to 06-02-17 06-03-17 to 06-30-18
President of the School Board	Ben Gale Patrick Hill	01-01-14 to 12-31-15 01-01-16 to 12-31-18



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TO: THE OFFICIALS OF THE ANDERSON COMMUNITY SCHOOL
CORPORATION, MADISON COUNTY, INDIANA

This report is supplemental to our audit report of the Anderson Community School Corporation (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 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

April 23, 2018

ANDERSON COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS

FINDING 2016-001

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

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2014-001.

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 School Corporation had not established effective internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway), which was the source of the School Corporation's SEFA. The Deputy Treasurer prepared the federal award information entered into Gateway without a control in place to prevent, or detect and correct, errors prior to submission.

Context

The SEFA presented for audit contained numerous errors for a total overstatement of \$5,475,942. The material errors were as follows:

- Commodities required to be reported under the National School Lunch Program (CFDA 10.555) were omitted in the amount of \$271,946 and \$275,608 for fiscal year 2015 and fiscal year 2016, respectively.
- For fiscal year 2015, the National School Lunch Program expenditures were overstated by \$1,042,820.
- For fiscal year 2016:
 - The National School Lunch Program expenditures were overstated by \$774,599.
 - The Special Education_Grants to States expenditures were overstated by \$1,660,241.
 - The Title I Grants to Local Educational Agencies expenditures were overstated by \$1,844,222.
 - The Career and Technical Education -- Basic Grants to States expenditures were overstated by \$245,002.
 - The Supporting Effective Instruction State Grants expenditures were overstated by \$301,955.

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA.

ANDERSON COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

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.
- (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.

ANDERSON COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

- (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 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.

Views of Responsible Officials

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

FINDING 2016-002

Subject: Financial Transactions and Reporting
Audit Findings: Significant Deficiency, Noncompliance

Condition

There were several deficiencies in the internal control system of the School Corporation related to Financial Transactions and Reporting of the School Lunch fund.

- **Lack of Segregation of Duties:** The School Corporation had not separated incompatible activities related to cash, receipts, and disbursements of the School Lunch fund. At the school level, the same individual collected money, reconciled the cash register, and deposited the money. At the Food Service Office level, the same individual posted receipts and disbursements, prepared/issued checks, performed the bank reconciliation, and generated the financial statements with no oversight. Additionally, no review of the School Lunch fund's financial statement was performed prior to submission to the School Corporation's accounting department to ensure that the information was accurate, as a result errors were discovered in the presented School Lunch fund's financial activity.

Context

The lack of internal controls and noncompliance were systemic issues, which occurred throughout the audit period.

The following errors were noted in the presentation of the School Lunch fund's financial activity:

ANDERSON COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

- The fiscal year 2015 Summary Financial Report's July 1, 2014 balance of \$907,243 did not agree with the prior June 30, 2014 reported balance of \$970,295 for a beginning variance of \$63,052, which was handled by the Deputy Treasurer via an adjustment to the fiscal year 2015 reported disbursements.
- The fiscal year 2015 Summary Financial Report's June 30, 2015 balance of \$867,105 did not agree with the Spring Semester Summary Financial Report's June 30, 2015 balance of \$863,863 reported in the financial statements for an ending variance of \$3,242.
- The fiscal year 2016 Summary Financial Report's June 30, 2016 balance of \$642,303 did not agree with the reported Spring Semester Summary Financial Report's June 30, 2015 balance of \$642,658 reported in the financial statements for an ending variance of \$356.

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 had not established a proper system of internal control within or over the Food Service Office. An evaluation of the School Corporation Food Service Office's system of internal control had not been conducted.

Effect

The failure to establish controls enabled misstatements or irregularities to remain undetected.

Recommendation

We recommended that the School Corporation establish a system of internal controls related to Financial Transactions and Reporting of the School Lunch fund.

Views of Responsible Officials

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

ANDERSON COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

FINDING 2016-003

Subject: Child Nutrition Cluster - Cash Management, Program Income,
Reporting, Special Tests and Provisions - Paid Lunch Equity,
and Special Tests and Provisions - School Food Accounts

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): FY 14-15, FY 15-16

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Cash Management, Program Income, Reporting, Special Tests
and Provisions - Paid Lunch Equity, Special Tests and
Provisions - School Food Accounts

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 Cash Management, Program Income, Reporting, Special Tests and Provisions - Paid Lunch Equity, and Special Tests and Provisions - School Food Accounts compliance requirements.

- Cash Management: There was no evidence of oversight by the School Corporation to ensure that the food service balance was less than or equal to the average expenditures for three months.
- Program Income: There was no evidence of oversight by the School Corporation to ensure that the recording and depositing of program income were timely and correct.
- Reporting: The reimbursement reports to the state were prepared and submitted by one individual without any evidence of oversight or review.
- Special Tests and Provisions - Paid Lunch Equity (National School Lunch Program only): Paid Lunch Equity calculations were prepared by the Food Service Director without an oversight, review, or approval process.
- Special Tests and Provisions - School Food Accounts (School Breakfast Program and National School Lunch Program only): Receipts and disbursements were posted to the School Food Account by one individual without an oversight, review, or approval process.

Context

The lack of internal controls was a systemic issue, which occurred throughout the audit period and was attributed to the Food Service office handling all program activities and operating as an Extracurricular Account instead of as a department of the School Corporation. Therefore, the activities of the Food Service office were not being overseen by the Business office or the governing School Board.

ANDERSON COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Criteria

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

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

2 CFR 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 ensured compliance with the Cash Management, Program Income, Reporting, Special Tests and Provisions - Paid Lunch Equity, and Special Tests and Provisions - School Food Accounts compliance requirements.

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, Program Income, Reporting, Special Tests and Provisions - Paid Lunch Equity, and Special Tests and Provisions - School Food Accounts 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.

Views of Responsible Officials

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

ANDERSON COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

FINDING 2016-004

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): FY 14-15, FY 15-16
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
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 Procurement and Suspension and Debarment compliance requirement.

The Food Service office did not have a policy for Procurement and Suspension and Debarment for the audit period. The Food Service office did not perform any procedures to ensure compliance with requirements regarding verification that vendors were not suspended or debarred from participation in federal programs before entering into a contract and that the vendor followed the procurement requirement with the federal program.

Context

The lack of internal controls and noncompliance were systemic issues, which occurred throughout the audit period and was attributed to the Food Service office handling all program activities and operating as an Extracurricular Account instead of as a department of the School Corporation. Therefore, the activities of the Food Service office were not being overseen by the Business office or the governing School Board.

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). . . ."

ANDERSON COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

7 CFR 3016.36(b)(1) states in part:

"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 5-22-6-1 states: "The purchasing agency of a governmental body may purchase services using any procedure the governmental body or the purchasing agency of the governmental body considers appropriate."

Indiana Code 5-22-6-2 states:

"(a) A governmental body may adopt rules governing the purchase of services for the governmental body.

(b) The purchasing agency of a governmental body may establish policies regarding the purchase of services for the governmental body."

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 that ensured 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 non-compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement. A lack of segregation of duties within an internal control system could have also 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 requirement listed above.

ANDERSON COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Views of Responsible Officials

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

FINDING 2016-005

Subject: Title I Grants to Local Educational Agencies - Level of Effort - Supplement Not Supplant, Earmarking, Period of Performance, Reporting, Special Tests and Provisions - Comparability, Special Tests and Provisions - Annual Report Card, High School Graduation Rate, and Special Tests and Provisions - Assessment System Security

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): 14-5275, 15-5275, 16-5275

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Matching, Level of Effort, Earmarking; Period of Performance; Reporting; Special Tests and Provisions - Comparability; Special Tests and Provisions - Annual Report Card, High School Graduation Rate; Special Tests and Provisions - Assessment System Security

Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit regarding Reporting and Special Tests and Provisions - Comparability. The prior audit finding number was 2014-002.

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 Level of Effort, Earmarking; Period of Performance; Reporting, Special Tests and Provisions - Comparability; Special Tests and Provisions - Annual Report Card, High School Graduation Rate; and Special Tests and Provisions - Assessment System Security compliance requirements.

- Level of Effort - Supplement not Supplant, Earmarking, and Special Tests and Provisions - Assessment System Security: No documentation was provided showing the School Corporation designated an individual to monitor for compliance with this requirement, nor was there an individual to oversee the monitoring.
- Period of Performance: Adjustments were made moving expenditures between grant funds with no evidence of oversight.
- Reporting: The Accounting Supervisor prepared and submitted the Final Annual Expenditure report with no evidence of oversight.
- Special Tests and Provisions - Comparability: The Grants Coordinator prepared the comparability reports from computer software that was used to create ADM reports and the AESOP system that tracked teacher absences with no evidence of oversight.

ANDERSON COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

- Special Tests and Provisions - Annual Report Card, High School Graduation Rate: The high school registrar was solely responsible for reporting the mobility of students in the School Corporation. The information was entered into PowerSchool based on documentation that was provided or information that the high school registrar received. There was no oversight of this reporting.
- Special Tests and Provisions - Assessment System Security: A process had not been established for the evaluation of the assessment system security.

Context

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

Criteria

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

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

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 ensured compliance with the Level of Effort, Earmarking; Period of Performance; Reporting; Special Tests and Provisions - Comparability; Special Tests and Provisions - Annual Report Card, High School Graduation Rate; and Special Tests and Provisions - Assessment System Security compliance requirements.

Effect

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the Level of Effort, Earmarking; Period of Performance; Reporting; Special Tests and Provisions - Comparability; Special Tests and Provisions - Annual Report Card, High School Graduation Rate; and Special Tests and Provisions - Assessment System Security compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

ANDERSON COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

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.

Views of Responsible Officials

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

FINDING 2016-006

Subject: Supporting Effective Instruction State Grants - Activities Allowed
or Unallowed, Allowable Costs/Cost Principles

Federal Agency: Department of Education

Federal Program: Supporting Effective Instruction State Grants

CFDA Number: 84.367

Federal Award Numbers and Years (or Other Identifying Numbers): 12-5275, 13-5275, 14-5275, 15-5275

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Activities Allowed or Unallowed, 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 requirements related to the grant agreement and the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

Expenditures were made from the grant without evidence of monitoring for compliance with the grant requirements. Purchases from the School Corporation's central stores, purchases by credit card, purchases of professional development equipment, and adjustments between separate grants contained no documentation of monitoring for compliance with grant requirements.

Context

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

Criteria

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

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

ANDERSON COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

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 ensured compliance with the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

Effect

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls related to the grant agreement and 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 2016-007

Subject: Supporting Effective Instruction State Grants - Cash
Management and Period of Performance

Federal Agency: Department of Education

Federal Program: Supporting Effective Instruction State Grants

CFDA Number: 84.367

Federal Award Numbers and Years (or Other Identifying Numbers): 12-5275, 13-5275, 14-5275, 15-5275

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Cash Management, Period of Performance

Audit Findings: Material Weakness, Modified Opinion

ANDERSON COMMUNITY 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 requirements related to the grant agreement and the Cash Management and Period of Performance compliance requirements.

- Cash Management and Period of Performance: Adjustments were made between individual grant projects without evidence of monitoring for compliance with the grant requirements.
- Cash Management: Expenses totaling \$349,369 were reimbursed prior to payment for Grant 14-5275.
- Period of Performance: Unobligated expenses totaling \$1,750 were paid after the period of performance for Grant 13-5275.

Context

The lack of internal controls and noncompliance were systemic issues, which occurred throughout the audit period.

The School Corporation submitted the application for Grant 13-5275 on June 26, 2015, and received approval from the Indiana Department of Education on June 29, 2015. Instead of using Grant 13-5275 to pay Title II expenses from that point forward through the end of the grant period, the School Corporation recorded an adjustment to recognize expenses paid by Grant 14-5275 for the period of July 1, 2013 to July 14, 2015, as Grant 13-5275 expenses and requested reimbursement for these under Grant 13-5275. To prevent these expenses from being reimbursed twice, the School Corporation posted the offsetting entry as a negative disbursement to Grant 14-5275. This resulted in expenses totaling \$349,369 being prepaid for Grant 14-5275 and unobligated expenses of \$1,750 being paid after the period of performance for Grant 13-5275.

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). . . ."

34 CFR 80.21(d) states in part: "*Reimbursement*. Reimbursement shall be the preferred method when the requirements in paragraph (c) of this section are not met. . . ."

ANDERSON COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

2 CFR 200.305(b)(3) states in part: "Reimbursement is the preferred method when the requirements in paragraph (b) cannot be met . . ."

34 CFR 80.23(a) states:

"General. Where a funding period is specified, a grantee may charge to the award only costs resulting from obligations of the funding period unless carryover of unobligated balances is permitted, in which case the carryover balances may be charged for costs resulting from obligations of the subsequent funding period.

2 CFR 200.309 states in part:

"A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance . . . and any costs incurred before the Federal awarding agency or pass-through entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity."

Cause

Management had not developed a system of internal controls that ensured compliance with the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

Effect

The failure to establish an effective internal control system placed the School Corporation in noncompliance with the grant agreement and the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements. A lack of segregation of duties within an internal control system could have also allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

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

ANDERSON COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

FINDING 2016-008

Subject: Supporting Effective Instruction State Grants - Special Tests and Provisions - Assessment of Need
Federal Agency: Department of Education
Federal Program: Supporting Effective Instruction State Grants
CFDA Number: 84.367
Federal Award Numbers and Years (or Other Identifying Numbers): 12-5275, 13-5275, 14-5275, 15-5275
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Special Tests and Provisions - Assessment of Need
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 Special Tests and Provisions - Assessment of Need compliance requirement.

Documentation was not provided to document evidence of monitoring over nor compliance with this requirement.

Context

The lack of controls was a systemic issue, which occurred throughout the audit period.

Criteria

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

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

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). . . ."

2 CFR 200.333 states in part:

"Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. . . ."

ANDERSON COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Cause

Management had not developed a system of internal controls that ensured compliance with the Special Tests and Provisions - Assessment of Need compliance requirement.

The School Corporation had not developed a system of internal controls to ensure that documentation was maintained and made available for audit relating to the Special Tests and Provisions - Assessment of Need 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 Special Tests and Provisions - Assessment of Need compliance requirement. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the Special Tests and Provisions - Assessment of Need 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 program.

The failure to retain or provide appropriate supporting documentation prevented the determination of the School Corporation's compliance with the Special Tests and Provisions - Assessment of Need compliance requirement.

Questioned Costs

There were no questioned costs identified.

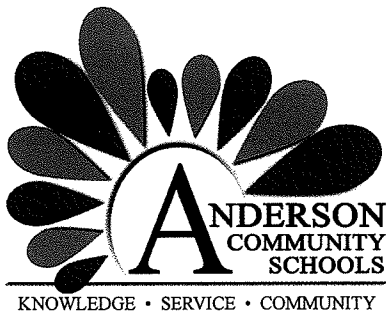
Recommendation

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

We recommended that the School Corporation's management establish controls to ensure that documentation was maintained and made available for audit relating to the grant agreement and the compliance requirement listed above.

Views of Responsible Officials

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



1600 Hillcrest Avenue • Anderson, Indiana 46011 • 765.641.2000 • FAX 765.641.2081

SUMMARY SCHEDULE OF CORRECTIVE ACTION PLAN FOR CURRENT AUDIT FINDINGS
4-23-18

Finding Number 2016-001

Fiscal Year 7-1-14 TO 6-30-16
Auditee Contact Person Kevin J. Brown
Title of Contact Person CFO/Treasurer
Phone Number 765-641-2010
Status of Finding: SEE BELOW

CONTACT PERSON(S) RESPONSIBLE FOR CORRECTIVE ACTION: Janet R. Windlan, Deputy Treasurer 765-641-2006 and Kevin J. Brown, CFO and Treasurer 765-641-2010.

CORRECTIVE ACTION PLAN:
CURRENT STATUS AS OF 4-23-18:

The SEFA report is a financial reporting system that was originally performed by the State Board of Accounts. The last two audits have required the corporation to do the reporting on a State website called Gateway. The Gateway program can be difficult to use allowing mistakes to happen such as previous line items not deleted and thus overstating the financials, which is what had happened in this audit period.

As far as the ongoing SEFA report, we will work with Gateway to have the ability to print out the SEFA report. Once we have the printout this will help us to see if there are previous grants still listed on the report. There were a few previous grants still listed on the report in error, however we couldn't see them on the Gateway Report. Janet Windlan will prepare the data/report and have Kevin Brown review the data before it is submitted on Gateway.

We think the State should do/should have done training on the SEFA report since we were given the report without any instruction.

Finding Number 2016-002

Fiscal Year 7-1-14 TO 6-30-16
Auditee Contact Person Kevin J. Brown
Title of Contact Person CFO/Treasurer

Phone Number 765-641-2010

Status of Finding: SEE BELOW

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION: Donna Curtis, Director of Food Service.
Contact phone number: 765-641-2094.

CORRECTIVE ACTION PLAN:
CURRENT STATUS (AS OF 4-23-18):

The National School Lunch Program financials were given to the deputy treasurer for insertion into Gateway. The corporation financial office does not oversee Food Service, so we have to rely on their figures. The Commodities were never given to the ACS financial office, however the Food Service department is now aware of the need for this information and it will be given to the corporation in the future.

In regards to the deficiencies found in reporting financial activities within the Department, the Bookkeeper will now prepare a financial statement on a timely basis, the Food Service Director will verify and submit report to the Deputy Treasurer for review each month.

The Food Service Director will sign-off on all business transactions within the Department including posting receipts, preparation of the claim, daily deposits, and the bank reconciliation.
At the building level, the Head Cashier will print the cash counter report, day end summary and deposit slip, submit to the Manager for verification and submit all copies to the Food Service Office. These records will be kept in the Food Service office.

Finding Number 2016-003

Fiscal Year 7-1-14 TO 6-30-16

Auditee Contact Person Kevin J. Brown

Title of Contact Person CFO/Treasurer

Phone Number 765-641-2010

Status of Finding: SEE BELOW

Section III – Federal Award Findings and Questioned Costs

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION: Donna Curtis, Director of Food Service.
Contact phone number: 765-641-2094.

CORRECTIVE ACTION PLAN:
CURRENT STATUS (AS OF 4-23-18):

In regards to Cash Management, the Food Service Director will submit a monthly Financial Statement to the Business office for review. The Deputy Treasurer will continue to receive a Financial report midyear and year end from the Food Service office after it has been approved by the Director.

After reviewing financial statements during this time frame, it has been discovered there were omissions of large equipment purchased for three specific buildings, Southview, Killbuck and 10th Street totaling 64,063.16. It is my feeling the Financial reports were not complete when submitted to the Deputy Treasurer and when additions were made, a current copy was not submitted. With the errors not being corrected in a timely manner, they were carried forward to the following school year.

In the future, the Food Service Director will sign-off on all financial transactions within the department including deposits and reimbursement reports after verifying for accuracy. No reports will be submitted to the Deputy Treasurer that are not accurate and complete. Any errors will be researched and found prior to submission to the Deputy Treasurer. Records will be kept in the Food Service Office. The Paid Lunch Equity form provided by the IDOE will be sent to the Superintendent for approval prior to submission to the State and prior to School Board approval.

Finding Number 2016-004

Fiscal Year	7-1-14 TO 6-30-16
Auditee Contact Person	Kevin J. Brown
Title of Contact Person	CFO/Treasurer
Phone Number	765-641-2010
Status of Finding:	SEE BELOW

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION: Donna Curtis, Director of Food Service.
Contact phone number: 765-641-2094.

CORRECTIVE ACTION PLAN:
CURRENT STATUS (AS OF 4-23-18):

In regards to Procurement, Suspension and Debarment weakness within the Procurement plan, the Food Service Office did not have a plan in place during the review time frame, however this was corrected July 1, 2017 and presented to the IDOE for approval as part of the application process for SY 17-18. In regards to OMB Circular A-87, personal activity reports (time/effort) the Food Service Department has 130 employees that work at 12 locations and report to work the same time every day, perform the same duties, work the same hours preparing lunch and breakfast, 181 days of the year. Each individual signs a job description which is then signed by the Manager at that location and submitted to the Food Service Director for review. Employees are evaluated on a periodic basis to reinforce job responsibilities. Internal controls are in place regarding this citing. Managers at each location ensure that job responsibilities are being enforced on a daily basis.

Finding Number 2016-005

Fiscal Year	7-1-14 TO 6-30-16
Auditee Contact Person	Kevin J. Brown
Title of Contact Person	CFO/Treasurer
Phone Number	765-641-2010
Status of Finding:	SEE BELOW

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION: Pam Storm, Coordinator of Federal Grants.
Contact phone number: 765-641-2160.

CORRECTIVE ACTION PLAN:

CURRENT STATUS AS OF 4-23-18:

1. Findings Level of Effort - Supplement not Supplant, Earmarking, and Special Tests and Provisions Assessment System Security: No documentation was provided showing the School Corporation designated an individual to monitor for compliance with this requirement nor was there an individual to oversee the monitoring.

Response: Supplement not Supplant: To ensure that Title I Part A funds are used to provide services that are in addition to the regular services normally provided by a school district for participating children, the district must use these funds to supplement, not supplant regular non-Federal funds. "Supplement, Not Supplant" procedures describe how the district ensures that Title I funds are used only to supplement, and not supplant, state and local funds that would, in the absence of Title I funds, be spent on Title I students. This sample template is not an official Anderson Community School document. It is provided only as an example. The procedures below will assist the district in demonstrating that it uses Title I funds only to supplement, and to the extent practical, increase the level of funds that would, in the absence of Title I funds, be made available from non-Federal sources for the education of children participating in Title I programs. The LEA and / or schools must demonstrate that Title I funds supplement those funds that are required to be provided to the schoolwide program schools. Possible evidences include: school budgets, district budget, and back-up documentation demonstrating that the schools are receiving proper amount of funds for free public education, including funds for services for English Learners and Special Education students. All expenditures in Schoolwide programs must be aligned to the comprehensive needs assessment and described in the written schools' PL221 plan.

Guidance and Counseling (if applicable) The district and schools will demonstrate that guidance or counseling services paid for by Title I funds are provided to Title I participants and are supplemental to other available guidance and counseling services. Evidence will include: a list of participants (district staff will review to ensure they are Title I students) and a description of services that demonstrates they meet the needs of Title I students and parents. The guidance and counseling services do not duplicate those that, in the absence of Title I funds, would be provided to all students and parents.

Schoolwide Programs The district and/or schools will demonstrate that Title I funds supplement those funds that are required to be provided to the schoolwide program schools. Evidence includes: the district budget; and back-up documentation demonstrating that the schools are receiving proper amount of funds for free public education, including funds for services for LEP and Special Education students. Schoolwide Programs The district and/or schools will demonstrate that Title I funds supplement those funds that are required to be provided to the schoolwide program schools. Evidence includes: the school budget; the district budget; and back-up documentation demonstrating that the schools are receiving proper amount of funds for free public education, including funds for services for LEP and Special Education students.

2. Finding Period of Performance: Adjustments were made moving expenditures between grant funds with no evidence of oversight.
When an adjustment is made Deputy Treasurer will sign documentation as well as Federal grants coordinator. The Deputy Treasurer will keep documentation on file for 5 years.
3. Finding: The accounting Supervisor prepared and submitted the Final annual Expenditure report with no evidence of oversight.

When Deputy Treasure completes Final Annual Expenditure report she will submit to Federal Grants Coordinator who will sign off on report. Then both will keep signed copy for records.

4. Findings: Comparability: The Grants Coordinator prepares the comparability reports from the state's reporting system with no evidence of oversight.
5. Comparability report-Human Resources and Power School Technology will provide the data for the report Federal Grants Coordinator will prepare the report then Assistant Superintendent will sign-off. The Federal Grants Coordinator will submit the report.

Finding Number 2016-006

Fiscal Year	7-1-14 TO 6-30-16
Auditee Contact Person	Kevin J. Brown
Title of Contact Person	CFO/Treasurer
Phone Number	765-641-2010
Status of Finding:	SEE BELOW

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION: Ryan Glaze, Assistant Superintendent/ Pam Storm, Coordinator of Federal Grants.
Contact Phone Number: 765-641-2148.

**CORRECTIVE ACTION PLAN:
CURRENT STATUS AS OF 4-23-18:**

Central Stores

A central stores request for will be filled out prior to purchase from central stores. All purchases will be signed off by the assistant superintendent.

Purchase by Credit Card

If purchasing using the corporation credit card. A Credit Card Purchasing Form will be filled out completely and sent to the assistant superintendent for a signature. After assistant superintendent's signature the form will be sent to the Administrative Assistant for the Chief Financial Officer for processing and signature.

Control Environment-Organizational Structure for Purchases Using Purchase Order
Assistant Superintendent → Federal Grants Coordinator → Federal Grant Secretary
↓
Chief Financial Officer → Corporation Duty Treasurer → Purchasing

Assistant Superintendent Responsibilities-Monitoring Compliance Activities, Information and Communication

- Initiate Annual Needs Assessment
- Review School Improvement Plans
- Analyze Assessment Data
- Triangulate Information for Discussion with Building Level and Central Office Level Personnel.
- Develop a plan to meet the needs of instructional staff throughout the district.
- Point of origin for contracted services, professional development activities, and other service.

Federal Grant Coordinator Responsibilities-Risk Assessment, Information and Communication

- Make sure purchase aligns with Title II Grant Objective
- Attach appropriate account numbers and sign off
- Send account numbers to Federal Grants Secretary for Purchase Order Processing

Federal Grant Secretary Responsibilities-Control Activities

- Generate Detailed Purchase Order
- Send to Assistant Superintendent for Signature-Control Activities
- After Assistant Superintendent Signature Purchase Order Sent to Chief Financial Officer

Chief Financial Officer Responsibilities-Monitoring and Control Activities

- Sign off on Purchase Order
- Send to Duty Treasure and Purchasing Secretary

Finding Number 2016-007

Fiscal Year 7-1-14 TO 6-30-16

Auditee Contact Person Kevin J. Brown

Title of Contact Person CFO/Treasurer

Phone Number 765-641-2010

Status of Finding: SEE BELOW

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION: Ryan Glaze, Assistant Superintendent/ Pam Storm, Coordinator of Federal Grants.
Contact Phone Number: 765-641-2148.

CORRECTIVE ACTION PLAN:
CURRENT STATUS AS OF 4-23-18:

- The corporation will establish internal controls over the federal award by insuring funds are expended from the appropriate fiscal year grant.
 - Federal Grant Coordinator
 - Review Monthly Summary of Accounts from Deputy Treasure Sign off and Return to Treasurer in Order to Guaranteeing the Monitoring of Expenses According to Grant Goals

Finding Number 2016-008

Fiscal Year 7-1-14 TO 6-30-16

Auditee Contact Person Kevin J. Brown

Title of Contact Person CFO/Treasurer

Phone Number 765-641-2010

Status of Finding:

SEE BELOW

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION: Ryan Glaze, Assistant Superintendent/ Pam Storm, Coordinator of Federal Grants.
Contact Phone Number: 765-641-2148.

CORRECTIVE ACTION PLAN:
CURRENT STATUS AS OF 4-23-18:

- The assistant superintendent will initiate an annual assessment of needs to gather data for the next years professional development. This needs assessment will sent out during the month of May using a digital format for use collection and analysis. This results of the needs assessment, school improvement plans, and assessment data will be triangulated in order to plan upcoming professional development.

ANDERSON COMMUNITY SCHOOL CORPORATION
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

The bank account reconciliations presented for audit at June 30, 2015, and June 30, 2016, included the following errors:

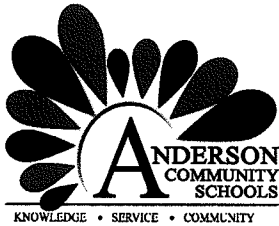
The June 30, 2015 bank reconciliation included:

- An adjustment of \$671 for payroll checks clearing but not posted. However, these checks were observed posted on March 30, 2015.
- An adjustment of \$415 debited twice by the bank in May 2015. However, the second debit was reimbursed as a credit by the bank in June 2015.
- An ending variance of \$91,739, with the bank balance being higher than the fund balance.

The June 30, 2016 bank reconciliation included:

- Adjustments of \$534 and \$525 for debit fraud transactions that occurred in May 2016. However, these were reimbursed as credits by the bank in June 2016.
- A June 30, 2015 adjustment for a check that was debited by the bank for \$90 more than the face value was not carried forward to this reconciliation, even though it had not been reimbursed by the bank nor posted to the records.
- An ending variance of \$83,143, with the bank balance higher than the fund balance.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."



1600 Hillcrest Avenue • Anderson, Indiana 46011 • (765) 641-2000 • Fax (765) 641-2081

April 27, 2018

Indiana State Board of Accounts
302 West Washington Street, Room E 418
Indianapolis, Indiana 46204-2765

RE: Official response to Audit Report
For the period ended June 30, 2016
Bank Account Reconciliations:
RE: June 30, 2015 reconciliations:

- Regarding checks cleared but not posted, the checks in question were posted twice in error. Occasionally, human error does occur. This has been corrected.
- Regarding the alleged double debit in May 2015, the bank actually charged twice, and corrected the error the following month.
- Regarding the ending variance, it is noted that the bank balance was higher than the fund balance. This is due to a glitch in our accounting software that has been acknowledged by our software vendor. They admit that the problem exists in their software with several of their clients. We believe it occurs during the transfer between our payroll program and our accounting program. In reviewing the bank reconciliations, the SBOA acknowledged that revenue items as well as expense items traced appropriately, however the balance apparently contained amounts that should have been cleared during the reconciliation process. We have and will continue to work with our software vendor to get the problem corrected. The auditors did acknowledge that they believed that no impropriety had taken place.

RE: June 30, 2016 reconciliation:

- It is acknowledged that human error was at play with the two debt transactions occurring in May 2016 are not shown as corrected until June 2016.
- Regarding the bank debit slightly in error of the actual check amount, the small error has been corrected.
- Again, the imbalance of the book vs bank balance on June 30, 2016 is the same program problem as discussed earlier, and is being followed up on for corrections.

Thank you for the opportunity to respond to this audit report.

Sincerely,



Dr. Tim Smith
Interim Superintendent



Kevin J. Brown
CFO and Treasurer

“Whatever It Takes”

ANDERSON COMMUNITY SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on April 23, 2018, with Kevin Brown, Treasurer; Dr. Timothy Smith, Superintendent of Schools; Patrick Hill, President of the School Board; Joseph Cronk, Chief Operations Officer; Janet Windlan, Deputy Treasurer; Donna Curtis, Food Service Director; and Pam Storm, Federal Grants/Parent Involvement Coordinator.