

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

SUPPLEMENTAL COMPLIANCE REPORT
OF
EAST PORTER COUNTY SCHOOL CORPORATION
PORTER COUNTY, INDIANA
July 1, 2015 to June 30, 2017



FILED
06/16/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Lisa Rosinko	07-01-15 to 06-30-18
Superintendent of Schools	Dr. Rodney Gardin	07-01-15 to 06-30-18
President of the School Board	Jill Bibler Frank Dessuit Richard McSparin	01-01-15 to 12-31-15 01-01-16 to 12-31-17 01-01-18 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE EAST PORTER COUNTY SCHOOL
CORPORATION, PORTER COUNTY, INDIANA

This report is supplemental to our audit report of the East Porter County School Corporation (School Corporation), for the period from July 1, 2015 to June 30, 2017. 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/.

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

Any Corrective Action Plan and Official Response for the Federal Findings, incorporated within this report, were not verified for accuracy.

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

May 24, 2018

EAST PORTER COUNTY SCHOOL CORPORATION
FEDERAL FINDINGS

FINDING 2017-001

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness

Condition

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

The School Corporation compared receipts and accounts payable vouchers to the ledgers each month; however, the review process was not documented.

The individual responsible for processing payroll also input the rates of pay into the computer software. There was not a documented review of the pay rates entered into the system to verify them with either contracts or salary resolutions.

Context

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

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 a proper system of internal control.

Effect

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

EAST PORTER COUNTY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Recommendation

We recommended that the School Corporation establish a system of internal controls related to financial transactions and reporting.

Views of Responsible Officials

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

FINDING 2017-002

Subject: Child Nutrition Cluster - Allowable Costs/Cost Principles, 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): FY2016, FY2017
Pass-Through Entity: Indiana Department of Education
Compliance Requirements: Allowable Costs/Cost Principles, Program Income
Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit regarding Allowable Costs/Cost Principles. The prior audit finding number was 2015-002.

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 Allowable Costs/Cost Principles and Program Income compliance requirements.

The School Corporation had not designed or implemented adequate internal controls to ensure that payroll disbursements were only for food service operating costs, that the supporting documentation agreed with the payroll disbursements recorded as food service operating costs, and that program income was deducted from allowable costs to determine net allowable costs of the programs.

Based upon the payroll operating costs tested, the School Corporation included percentages of administrative and custodian salaries and wages as food service operating costs in the School Lunch fund. This compensation, which was not supported by time cards, related to food service operations totaled \$1,156. When projected to the population as a whole, additional errors of \$16,598 were identified.

In addition, program income was added to the program budget rather than being deducted from total allowable costs to determine the net allowable costs.

Context

The lack of effective controls and the noncompliance were systemic issues throughout the audit period.

EAST PORTER COUNTY 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). . . ."

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

"Support of salaries and wages. These standards regarding time distribution are in addition to the standards for payroll documentation. . . ."

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

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

OMB Circular A-87, Attachment A, Part C states in part:

"1. Factors affecting allowability of costs. To be allowable under Federal awards, costs must meet the following general criteria:

- a. Be necessary and reasonable for proper and efficient performance and administration of Federal awards.
- b. Be allocable to Federal awards under the provisions of this Circular. . . ."

EAST PORTER COUNTY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

2 CFR 200.403 states in part:

"Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items. . . .
- (g) Be adequately documented. . . ."

7 CFR 210.2 states in part: ". . . *Nonprofit school food service* means all food service operations conducted by the school food authority principally for the benefit of schoolchildren, all of the revenue from which is used solely for the operation or improvement of such food services. . . ."

7 CFR 210.14(a) states:

"*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.*)"

7 CFR 220.2 states in part: ". . . *Nonprofit school food service* means all food service operations conducted by the School Food Authority principally for the benefit of school children, all of the revenue from which is used solely for the operation or improvement of such food service. . . ."

7 CFR 220.13(i) states:

"Each State agency, or FNS where applicable, shall establish a financial management system under which School Food Authorities shall account for all revenues and expenditures of their nonprofit school food service. The system shall prescribe the allowability of nonprofit school food service expenditures in accordance with this part and 2 CFR part 200, subpart D and E, as applicable, and USDA implementing regulations 2 CFR part 400 and part 415, as applicable. The system shall permit determination of school food service net cash resources, and shall include any criteria for approval of net cash resources in excess of three months average expenditures. In addition, School Food Authorities shall be required to account separately for other food services which are operated by the School Food Authority."

EAST PORTER COUNTY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

2 CFR 200.307(e) states in part:

"Use of program income. If the Federal awarding agency does not specify in its regulations or the terms and conditions of the Federal award, or give prior approval for how program income is to be used, paragraph (e)(1) of this section must apply. For Federal awards made to IHEs and nonprofit research institutions, if the Federal awarding agency does not specify in its regulations or the terms and conditions of the Federal award how program income is to be used, paragraph (e)(2) of this section must apply. In specifying alternatives to paragraphs (e)(1) and (2) of this section, the Federal awarding agency may distinguish between income earned by the recipient and income earned by subrecipients and between the sources, kinds, or amounts of income. When the Federal awarding agency authorizes the approaches in paragraphs (e)(2) and (3) of this section, program income in excess of any amounts specified must also be deducted from expenditures.

- (1) *Deduction.* Ordinarily program income must be deducted from total allowable costs to determine the net allowable costs. Program income must be used for current costs unless the Federal awarding agency authorizes otherwise. Program income that the non-Federal entity did not anticipate at the time of the Federal award must be used to reduce the Federal award and non-Federal entity contributions rather than to increase the funds committed to the project. . . ."

Cause

The School Corporation's management had not designed or implemented internal controls which would have ensured compliance with the Allowable Costs/Cost Principles and Program Income compliance requirements of the programs.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirements could have resulted in the loss of funds to the School Corporation.

Questioned Costs

Known questioned costs of \$1,156 were identified, as detailed in the *Condition*.

Recommendation

We recommended that the School Corporation establish effective controls to ensure compliance and comply with the Allowable Costs/Cost Principles and Program Income compliance requirements.

Views of Responsible Officials

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

EAST PORTER COUNTY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

FINDING 2017-003

Subject: Child Nutrition Cluster - Eligibility
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program
CFDA Numbers: 10.553, 10.555
Federal Award Numbers and Years (or Other Identifying Numbers): FY2016, FY2017
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Eligibility
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 Eligibility compliance requirement.

The School Corporation had not designed or implemented adequate internal controls to ensure that the eligibility determination for free and reduced price meals were correct. There was an oversight process in place but it was not properly implemented and was not effective.

The School Corporation incorrectly determined free meal status for 4 percent of applications tested. The School Corporation approved two applications as eligible for free meals, which should have been approved for reduced price meals and a third application approved for free meals should have been denied, as the applicant was ineligible for free or reduced price meals.

Context

The lack of controls and the noncompliance were systemic issues 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). . . ."

EAST PORTER COUNTY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

7 CFR 245.6(c)(4) states:

"*Calculating income.* The local educational agency must use the income information provided by the household on the application to calculate the household's total current income. When a household submits an application containing complete documentation, as defined in § 245.2, and the household's total current income is at or below the eligibility limits specified in the Income Eligibility Guidelines as defined in § 245.2, the children in that household must be approved for free or reduced price benefits, as applicable."

Cause

The School Corporation's management had not implemented an adequate system of internal controls that would have ensured compliance with the Eligibility compliance requirement.

Effect

The failure to establish an effective internal control system enabled material 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 that the School Corporation's management establish effective internal controls to ensure compliance and comply with the grant agreement and the Eligibility 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 2017-004

Subject: Child Nutrition Cluster - Reporting
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): FY2016, FY2017
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Reporting
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 Reporting compliance requirement.

EAST PORTER COUNTY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

The School Corporation had not designed adequate internal controls to ensure that the monthly Sponsor Claims (claims for reimbursement) were accurate and supported by detailed documentation. The School Corporation's computer software generated two reports to prepare and support the monthly Sponsor Claims (claims for reimbursement): summary report and detail reports (including cash register tapes).

The monthly Sponsor Claims (claims for reimbursement) were prepared based upon the summary reports. The individual who prepared and reviewed the monthly Sponsor Claims (claims for reimbursement) did not verify that the summary report totals agreed to the detail reports or that the summary report used was for the correct reimbursement period.

The December 1, 2015 monthly Sponsor Claim (claim for reimbursement) did not include cash register tapes from the detailed reports. The May 1, 2017 monthly Sponsor Claim (claim for reimbursement) lacked detailed reports for the breakfast meal accounts. The February 1, 2017 monthly Sponsor Claim (claim for reimbursement) were based upon the January 1, 2017 summary report. The actual known questioned costs totaled \$8,846. When projected to the populations as a whole, additional likely errors of \$102,133 were identified.

Context

The lack of controls and the noncompliance were systemic issues 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). . . ."

7 CFR 210.15 states in part:

"(a) *Reporting Summary*. Participating school food authorities are required to submit forms and reports to the State agency or the distributing agency, as appropriate, to demonstrate compliance with Program requirements. These reports include, but are not limited to:

- (1) A Claim for Reimbursement and, for the month of October and as otherwise specified by the State agency, supporting data as specified in accordance with § 210.8 of this part; . . .

EAST PORTER COUNTY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

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

- (1) Documentation of participation data by school in support of the Claim for Reimbursement and data used in the claims review process, as required under § 210.8(a), (b), and (c) of this part; . . .

7 CFR 3016.20(b) states in part:

"The financial management systems of other grantees and subgrantees must meet the following standards:

- (1) *Financial reporting.* Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant. . . ."

Cause

The School Corporation's management had not developed an adequate system of internal controls that would have ensured compliance with the Reporting compliance requirement.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirement could have resulted in the loss of funds to the School Corporation.

Questioned Costs

Known questioned costs of \$8,846 were identified, as detailed in the *Condition*.

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance and comply with 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.



CORRECTIVE ACTION PLAN

FINDING 2017-001 Financial Transactions and Reporting

Contact Person Responsible for Corrective Action:
Lisa Rosinko, Director of Business Affairs and Human Resources
Contact Phone Number: 219-766-2214

Views of Responsible Official:
Audit recommendations were accepted and corrected

Description of Corrective Action Plan:

As an internal control, the Director of Business Affairs and Human Resources will document accuracy of financial transactions through a monthly review of all receipts and accounts payable vouchers to the financial ledgers. Documentation of ledger accuracy will be signed and filed with the monthly bank reconciliation statement.

As an internal control, payroll contract and wage rates will be added into the payroll computer system by a payroll employee. A printed report of these contract and wage rates will be verified and signed by the Director of Business Affairs and Human Resources.

Anticipated Completion Date:
This action plan implementation for July 1, 2018


(Signature)

Director of Business Affairs
(Title) *& HUMAN RESOURCES*

5-24-2018
(Date)



CORRECTIVE ACTION PLAN

FINDING 2017-002 Allowable Costs/Cost Principles, Program Income

Contact Person Responsible for Corrective Action:
Lisa Rosinko, Director of Business Affairs and Human Resources
Contact Phone Number: 219-766-2214

Views of Responsible Official:
The school corporation does not agree that this is a repeat finding from 2015-002
Audit recommendations will be corrected

Description of Corrective Action Plan:

The school corporation does not feel that this finding 2017-002 should be reported as a repeat finding as a result of the State Board of Account finding number 2015-002. The school was never aware that wages could not be distributed from the food service fund as a percentage of the employee's work day for administrative and custodian wages. This issue was never reported as a finding nor communicated verbally from the 2013-2015 audit period or under 2015-002 finding.

Based on the newly required guidance provided in the 2017-002 finding, the school corporation will no longer be charging food service wages to administrative and custodian wages.

Anticipated Completion Date:
This action plan implementation for June 1, 2018


(Signature)

Director of Business Affairs
(Title) *& Human Resources*

(Date)



CORRECTIVE ACTION PLAN

FINDING 2017-003 Child Nutrition Cluster - Eligibility

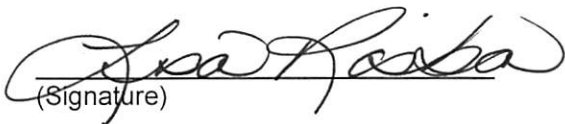
Contact Person Responsible for Corrective Action:
Lisa Rosinko, Director of Business Affairs and Human Resources
Contact Phone Number: 219-766-2214

Views of Responsible Official:
Audit recommendations were accepted and corrected

Description of Corrective Action Plan:

As a part of an internal control, free and reduced applications will be calculated by the school elementary principal, verified correct by the school secretary and school treasurer for accuracy. Verification of calculation will be documented by the signature from the elementary principal and initial by the school secretary and school treasurer. Additionally, the eligibility benefit recorded in the student software system will be printed, reviewed and signed by the elementary principal and school secretary verifying accuracy.

Anticipated Completion Date:
This action plan implementation for August 1, 2018


(Signature)

Director of Business Affairs
(Title) *& Human Resources*

5-24-2018
(Date)



CORRECTIVE ACTION PLAN

FINDING 2017-004 Nutrition Cluster - Reporting


Contact Person Responsible for Corrective Action:
Lisa Rosinko, Director of Business Affairs and Human Resources
Contact Phone Number: 219-766-2214

Views of Responsible Official:
Audit recommendations were accepted and corrected

Description of Corrective Action Plan:

As an internal control, the Food Service Director and or Manager will review and document by signature that the summary and detailed reports are reconciled prior to submitting to the corporation office for claims reimbursement. Additionally, the Deputy Treasurer will document by signature that the two reports (summary and detail) reconcile prior to submitting the monthly claims reimbursement to the Indiana Department of Education.

Anticipated Completion Date:
This action plan implementation for June 1, 2018


(Signature)

Director of Business Affairs
(Title) *& Human Resources*

5-24-2018
(Date)



OFFICIAL RESPONSE

May 29, 2018

This is the official response to the Indiana State Board of Accounts audit report of the East Porter County School Corporation for the period of July 1, 2015 to June 30, 2017.

Financial Transactions and Reporting

The Field Examiners determined that the monthly review of receipts and accounts payable vouchers were not documented sufficiently in the files.

The School Corporation will continue to review the receipts and accounts payable vouchers monthly as in the past however a signature of completion will be retained monthly.

The Field Examiner determined that payroll wage and contract changes in the computer payroll software system did not have a documented dual confirmation of accuracy.

The School Corporation will confirm accuracy as it relates to compensation changes in the payroll system by printing a wage and/or contract report to be reviewed with a documented signature to be retained in a file.

Allowable Costs/Cost Principles, Program Income

The Field Examiners determined that administrative and custodian salaries and wages were paid from the food service department as a percentage of their work day as opposed to being recorded as actual work time on a time cards.

The School Corporation does not agree that this finding should be a repeat finding. The School Corporation was never informed during a past audit of this issue. Based on the newly required guidance provided, the School Corporation will no longer be charging food service wages to administrative and custodian work time.

Eligibility

The Field Examiner determined that free and reduced applications were calculated incorrectly.

The School Corporation will verify free and reduced applications are correct through a three tier approval process.

Reporting

The Field Examiner determined that the monthly food service claim for reimbursement summary report did not reconcile with the detailed report.

The School Corporation will verify monthly food service claim reports are correct through a two tier approval process.

Lisa Rosinko
Director of Business Affairs and Human Resources
East Porter County School Corporation

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502 East College Avenue

Kouts, Indiana 46347

EAST PORTER COUNTY SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on May 24, 2018, with Lisa Rosinko, Treasurer; Dr. Rodney Gardin, Superintendent of Schools; Richard McSparin, President of the School Board; and Steve Lesko, School Board member.