

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

BLUE RIVER VALLEY SCHOOLS

HENRY COUNTY, INDIANA

July 1, 2014 to June 30, 2016



**FILED**  
07/06/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kimberly Riley	01-01-14 to 12-31-18
Superintendent of Schools	Stephen K. Welsh Eric Creviston	01-01-14 to 12-31-14 01-01-15 to 12-31-18
President of the School Board	John Cross Jon Madison	01-01-14 to 01-10-16 01-11-16 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BLUE RIVER VALLEY SCHOOLS, HENRY COUNTY, INDIANA

This report is supplemental to our audit report of Blue River Valley 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

June 11, 2018

BLUE RIVER VALLEY SCHOOLS  
FEDERAL FINDINGS

***FINDING 2016-001***

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): 2014-2015, 2015-2016

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Cash Management, Eligibility, 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 finding from the immediately prior audit report related to the Eligibility, Reporting, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP), and Special Tests and Provisions - Paid Lunch Equity compliance requirements. The prior audit finding number was 2014-001.

*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, Eligibility, Reporting, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP), and Special Tests and Provisions - Paid Lunch Equity compliance requirements.

*Cash Management*

The School Corporation had not established procedures to ensure that the School Lunch fund cash balances were less than or equal to the three months average expenditures.

*Eligibility*

The principal of each school calculated student eligibility determinations based on Free and Reduced Price Applications without an oversight, review, or approval process.

*Reporting*

Monthly sponsor claims were prepared and submitted by the elementary and junior/senior high school treasurers without an oversight, review, or approval process.

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

The elementary and junior/senior high school treasurers selected applications to be verified and completed the Free and Reduced Price Application verifications without an oversight, review, or approval process.

BLUE RIVER VALLEY SCHOOLS  
FEDERAL FINDINGS  
(Continued)

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

The Food Service Director computed the paid lunch equity calculation without an oversight, review, or approval process.

*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). . . ."

*Cause*

Management had not developed a system of internal controls that would have ensured compliance with the Cash Management, Eligibility, Reporting, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NLSP), and Special Tests and Provisions - Paid Lunch Equity compliance requirements.

*Effect*

The failure to establish an effective internal control system, which would include segregation of duties, placed the School Corporation at risk of noncompliance with the grant agreement and the Cash Management, Eligibility, Reporting, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP), and Special Tests and Provisions - Paid Lunch Equity compliance requirements.

*Questioned Costs*

There were no questioned costs identified.

BLUE RIVER VALLEY SCHOOLS  
FEDERAL FINDINGS  
(Continued)

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance with the grant agreement and the Cash Management, Eligibility, Reporting, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP), and Special Tests and Provisions - Paid Lunch Equity compliance requirements.

*Views of Responsible Officials*

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

**FINDING 2016-002**

Subject: Child Nutrition Cluster - Program Income

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program

CFDA Numbers: 10.553, 10.555

Federal Award Numbers and Years (or Other Identifying Numbers): 2014-2015, 2015-2016

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Program Income

Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

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

*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 Program Income compliance requirement.

The School Corporation had not designed or implemented adequate policies and procedures to ensure that program income was properly recorded in the financial records and properly reported. Due to the lack of controls, the amounts reported for program income were overstated for both years of the audit period.

*Context*

The lack of controls and noncompliance were systemic issues, 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. . . ."

BLUE RIVER VALLEY SCHOOLS  
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). . . ."

7 CFR 210.14(c) states:

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

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

7 CFR 225.6(e) states in part:

*"State-Sponsor Agreement.* A sponsor approved for participation in the Program must enter into a permanent written agreement with the State agency. All sponsors must agree in writing to: . . .

(12) Maintain a financial management system as prescribed by the State agency; . . ."

*Cause*

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance with the grant agreement and the Program Income compliance requirement.

BLUE RIVER VALLEY SCHOOLS  
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 2016-003**

Subject: Child Nutrition Cluster - Suspension and Debarment

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program

CFDA Numbers: 10.553, 10.555

Federal Award Numbers and Years (or Other Identifying Numbers): 2014-2015, 2015-2016

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

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

*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 School Corporation did not have procedures in place to verify that all vendors were not suspended or debarred. The School Corporation did not verify that milk vendors used during the audit period were not suspended or debarred.

*Context*

The lack of controls and noncompliance were systemic issues, 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. . . ."

BLUE RIVER VALLEY SCHOOLS  
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). . . ."

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.

You do this by:

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

*Cause*

Management had not developed a system of internal controls that would have ensured 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.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

*Views of Responsible Officials*

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

BLUE RIVER VALLEY SCHOOLS  
FEDERAL FINDINGS  
(Continued)

***FINDING 2016-004***

Subject: Title I Grants to Local Educational Agencies - 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): 14-3405, 15-3405, 16-3405  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Special Tests and Provisions - Assessment System Security  
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 Special Tests and Provisions - Assessment System Security compliance requirement.

The School Corporation did not adopt a locally developed written test security policy.

*Context*

The lack of controls and noncompliance were systemic issues, 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 200.207(a) states in part: ". . . the Federal awarding agency or pass-through entity may impose additional specific award conditions as needed . . ."

BLUE RIVER VALLEY SCHOOLS  
FEDERAL FINDINGS  
(Continued)

Indiana Assessment Program Manual, Chapter 13, Section 9, Part D states in part:

"Required local test security policy. Every school corporation, public school, charter school, accredited nonpublic school, Choice school, or other test administration location that administers tests under the Indiana Assessment System **MUST** have a locally developed written test security policy. . . ."

*Cause*

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance with the grant agreement and the Special Tests and Provisions - Assessment System Security 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 2016-005**

Subject: Title I Grants to Local Educational Agencies - Reporting

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): 14-3405, 15-3405, 16-3405

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Reporting

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 Reporting compliance requirement.

The Treasurer prepared and submitted the Final Annual Expenditure reports without an oversight, review, or approval process.

BLUE RIVER VALLEY SCHOOLS  
FEDERAL FINDINGS  
(Continued)

*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). . . ."

*Cause*

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

*Effect*

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and the Reporting compliance requirement.

*Views of Responsible Officials*

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

# Blue River Valley School Corporation

303 South Walnut Street PO Box 217 Mount Summit, IN 47361

Eric L. Creviston  
Superintendent

Telephone (765) 836-4816

FAX (765) 836-4817

## BLUE RIVER VALLEY SCHOOLS SCHEDULE OF FINDINGS AND QUESTIONED COSTS CORRECTIVE ACTION PLAN

### **FINDING 2016-001**

Contact Person Responsible for Corrective Action: Eric L. Creviston  
Contact Phone Number: 765-836-4816

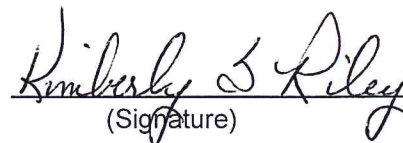
Views of Responsible Official: Effective Internal Control systems were not established.

Views of School Official: We concur with the finding.

### **Description of Corrective Action Plan:**

1. New Internal Control systems have been established and will be monitored at both the building and corporation level in cooperation with our FSMC, Chartwells.
2. Training will be conducted on systems of controls outlined in our Internal Controls document.
3. School treasurers will work with the FSMC in order to ensure adequate training and appropriate oversight and backup.
4. Building principals will initial treasurer's work that they have examined work for apparent correctness.
5. Eligibility will be determined and verified by the FSMC examiner and will be reviewed by a supervisor.

Anticipated Completion Date: July 2018

  
\_\_\_\_\_  
(Signature)

Treasurer  
\_\_\_\_\_  
(Title)

6/11/2018  
\_\_\_\_\_  
(Date)

School Board Members  
Jon Madison  
John Cross  
Mysia Brown  
Brian Koontz  
Mike Reynolds

Corporation Attorney  
Greg L. Crider

Central Office Staff  
Beth King, Director of Curriculum and Learning  
Kim Riley, Corporation Treasurer  
Stephanie Morgan, Secretary

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Eric L. Creviston  
Superintendent

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FAX (765) 836-4817

## CORRECTIVE ACTION PLAN

### ***FINDING 2016-002***

Contact Person Responsible for Corrective Action: Eric L. Creviston  
Contact Phone Number: 765-836-4816

Views of Responsible Official: Effective Internal Control systems were not established.

Views of School Official: We concur with the finding.

### **Description of Corrective Action Plan:**

1. New Internal Control systems have been established and will be monitored at both the building and corporation level in cooperation with our FSMC, Chartwells.
2. Training will be recorded by the FSMC
3. School treasurers will work with the FSMC in order to ensure adequate training and appropriate oversight.
4. Eligibility will be determined and verified by the FSMC examiner and will be reviewed by a supervisor.

Anticipated Completion Date: July 2018

  
\_\_\_\_\_  
(Signature)

Treasurer  
\_\_\_\_\_  
(Title)

6/11/2018  
\_\_\_\_\_  
(Date)

School Board Members  
Jon Madison  
John Cross  
Mysia Brown  
Brian Koontz  
Mike Reynolds

Corporation Attorney  
Greg L. Crider

Central Office Staff  
Beth King, Director of Curriculum and Learning  
Kim Riley, Corporation Treasurer  
Stephanie Morgan, Secretary

# Blue River Valley School Corporation

303 South Walnut Street PO Box 217 Mount Summit, IN 47361

Eric L. Creviston  
Superintendent

Telephone (765) 836-4816

FAX (765) 836-4817

## CORRECTIVE ACTION PLAN

### *FINDING 2016-003*

Contact Person Responsible for Corrective Action: Eric L. Creviston  
Contact Phone Number: 765-836-4816

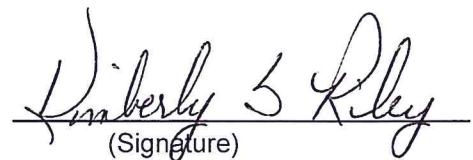
Views of Responsible Official: Effective Internal Control systems were not established.

Views of School Official: We concur with the finding.

### **Description of Corrective Action Plan:**

1. New Internal Control systems have been established that will ensure that vendors are checked for SAM disbarments and suspensions and/or checking for certification at the corporation level.
2. Training will be conducted on systems of controls outlined in our Internal Controls document.
3. School treasurers will work with the Corporation Treasurer to ensure compliance.
4. Eligibility will be determined and verified by the FSMC examiner or corporation treasurer and will be reviewed by a supervisor.

Anticipated Completion Date: July 2018

  
(Signature)

Treasurer  
(Title)

6/11/2018  
(Date)

School Board Members  
Jon Madison  
John Cross  
Mysia Brown  
Brian Koontz  
Mike Reynolds

Corporation Attorney  
Greg L. Crider

Central Office Staff  
Beth King, Director of Curriculum and Learning  
Kim Riley, Corporation Treasurer  
Stephanie Morgan, Secretary

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Eric L. Creviston  
Superintendent

Telephone (765) 836-4816

FAX (765) 836-4817

## CORRECTIVE ACTION PLAN

### *FINDING 2016-004 (Title I)*

Contact Person Responsible for Corrective Action: Eric L. Creviston  
Contact Phone Number: 765-836-4816

Views of Responsible Official: Effective Internal Control systems were not established.

Views of School Official: We concur with the finding

### **Description of Corrective Action Plan: Completed**

The Blue River Valley Board of School Trustees adopted a locally developed written test security plan in May 2018.

Completion Date: May 14 2018

Kimberly S Riley  
(Signature)

Treasurer  
(Title)

6/11/2018  
(Date)

#### School Board Members

Jon Madison  
John Cross  
Mysia Brown  
Brian Koontz  
Mike Reynolds

#### Corporation Attorney

Greg L. Crider

#### Central Office Staff

Beth King, Director of Curriculum and Learning  
Kim Riley, Corporation Treasurer  
Stephanie Morgan, Secretary

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Eric L. Creviston  
Superintendent

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## CORRECTIVE ACTION PLAN


### **FINDING 2016-005 Title I**

Contact Person Responsible for Corrective Action:  
Contact Phone Number:

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan: Auditee has developed Internal controls, including segregation of duties, that will include compliance with federal program laws and regulations.

Anticipated Completion Date

  
\_\_\_\_\_  
(Signature)

Treasurer  
\_\_\_\_\_  
(Title)

6/11/2018  
\_\_\_\_\_  
(Date)

School Board Members  
Jon Madison  
John Cross  
Mysia Brown  
Brian Koontz  
Mike Reynolds

Corporation Attorney  
Greg L. Crider

Central Office Staff  
Beth King, Director of Curriculum and Learning  
Kim Riley, Corporation Treasurer  
Stephanie Morgan, Secretary

BLUE RIVER VALLEY SCHOOLS  
EXIT CONFERENCE

The contents of this report were discussed on June 11, 2016, with Eric Creviston, Superintendent of Schools; Kimberly Riley, Treasurer; Jon Madison, President of the School Board; Mysia Brown, School Board member; Beth King, Curriculum Director; Heather Harmon, Junior/Senior High School Treasurer; Janice Ritchie, Elementary School Treasurer; Nicolas Kendall, Chartwells Consultant.