

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CLARKSVILLE COMMUNITY SCHOOL CORPORATION

CLARK COUNTY, INDIANA

July 1, 2014 to June 30, 2016



**FILED**  
09/27/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Judith N. Sanderson Christi Pruitt	07-01-14 to 05-03-15 05-04-15 to 12-31-18
Superintendent of Schools	Dr. Kimberly Knott Tina Bennett	07-01-14 to 04-02-17 04-03-17 to 06-30-20
President of the School Board	William P. Wilson	07-01-14 to 12-31-18



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TO: THE OFFICIALS OF THE CLARKSVILLE COMMUNITY  
SCHOOL CORPORATION, CLARK COUNTY, INDIANA

This report is supplemental to our audit report of the Clarksville 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 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

September 6, 2018

CLARKSVILLE COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS

***FINDING 2016-001***

Subject: Financial Transactions and Reporting  
Audit Finding: Material Weakness

*Repeat Finding*

This is a repeat of Finding 2014-002 from the immediately prior audit.

*Condition*

There was a deficiency in the internal control system of the School Corporation related to financial transactions and reporting.

*Receipts*

The School Corporation had not separated incompatible activities related to receipts, deposits, and posting receipts. There was no evidence of a proper oversight, review, or approval process.

*Context*

The lack of adequate internal controls was a systemic issue, which occurred 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.

CLARKSVILLE COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Effect*

The failure to establish controls could have 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 receipts.

*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 - 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): FY 14-15, FY 15-16

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Cash Management, Program Income, Reporting

Audit Finding: Material Weakness

*Condition*

An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Cash Management, Program Income, and Reporting.

*Cash Management*

The School Corporation did not have effective procedures in place to ensure that the food service account balance did not exceed the three months average expenditures.

The Food Service Director indicated that a monthly analysis of the cash balance of the School Lunch fund was not performed.

*Program Income*

Proper procedures were not in place to ensure financial activity related to program income was properly recorded in the financial records. The control account in the financial ledger was not reconciled with the detail meal subsidiary records to ensure that all financial activity recorded in the subsidiary record had been properly identified and recorded in the financial ledger.

The control account in the financial ledger was compared to the balance in the subsidiary record at June 30, 2015, and June 30, 2016, and was cash short \$2,174 and \$1,807, respectively.

CLARKSVILLE COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Reporting*

No evidence was presented for audit that indicated that someone other than the preparer of the Annual Financial Reports and the School Food Authority (SFA) Verification Collection Reports was reviewing these reports for accuracy prior to submission.

*Context*

The lack of properly designed and implemented controls was a systemic problem, 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 segregated key functions.

*Effect*

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

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

CLARKSVILLE 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 2016-003**

Subject: Child Nutrition Cluster - Procurement  
Federal Agency: Department of Agriculture  
Federal Programs: School Breakfast Program, National School Lunch Program  
CFDA Numbers: 10.553, 10.555  
Federal Award Number and Year (or Other Identifying Number): 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 compliance requirement.

The School Corporation did not present evidence that an adequate number of quotes were obtained and maintained for audit for procurements under the small purchases method.

*Context*

This was a systemic problem throughout the 2015-2016 school year.

*Criteria*

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 200.320 states in part:

"The non-Federal Entity must use one of the following methods of procurement. . . ."

(b) Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. . . ."

CLARKSVILLE COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Cause*

The School Corporation's management did not establish controls to ensure compliance with the grant agreement and the Procurement 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 Procurement 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 controls related to the grant agreement and the Procurement 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 2016-004***

Subject: Child Nutrition Cluster - Special Tests and Provisions - Paid Lunch Equity  
Federal Agency: Department of Agriculture  
Federal Program: National School Lunch Program  
CFDA Number: 10.555  
Federal Award Numbers and Years (or Other Identifying Numbers): FY 14-15, FY 15-16  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Special Tests and Provisions - Paid Lunch Equity  
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 - Paid Lunch Equity compliance requirement. The School Corporation had not designed or implemented adequate policies and procedures to ensure the required Paid Lunch Equity calculations were accurate.

The failure to establish an effective internal control system resulted in noncompliance. The weighted average lunch meal price required to be charged for the 2014-2015 school year was \$2.55 and the actual weighted average amount charged was \$2.53. The weighted average lunch meal price required to be charged for the 2015-2016 school year was \$2.63 and the actual weighted average amount charged was \$2.57.

*Context*

The lack of internal controls and noncompliance were systemic issues during the audit period.

CLARKSVILLE 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). . . ."

7 CFR 210.14(e) states in part:

"*Pricing paid lunches.* For each school year beginning July 1, 2011, school food authorities shall establish prices for paid lunches in accordance with this paragraph.

(1) *Calculation procedures.* Each school food authority shall:

(i) Determine the average price of paid lunches. The average shall be determined based on the total number of paid lunches claimed for the month of October in the previous school year, at each different price charged by the school food authority.

(ii) Calculate the difference between the per meal Federal reimbursement for paid and free lunches received by the school food authority in the previous school year (*i.e.*, the reimbursement difference);

(iii) Compare the average price of a paid lunch under paragraph (e)(1)(i) of this section to the difference between reimbursement rates under paragraph (e)(1)(ii) of this section. . . .

(3) *Average lunch price is lower than the reimbursement difference.* When the average price from the prior school year is lower than the difference in reimbursement rates as determined in paragraph (e)(1)(iii) of this section, the school food authority shall establish an average price for the current school year that is not less than the average price charged in the previous school year as adjusted by a percentage equal to the sum obtained by adding:

(i) 2 percent; and

CLARKSVILLE COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

(ii) The percentage change in the Consumers Price Index for All Urban Consumers used to increase the Federal reimbursement rate under section 11 of the Act for the most recent school year for which data are available. The percentage to be used is found in the annual notice published in the FEDERAL REGISTER announcing the national average payment rates, from the prior year.

(4) *Price Adjustments.*

(i) *Maximum required price increase.* The maximum annual average price increase required under this paragraph shall not exceed ten cents.

(ii) *Rounding of paid lunch prices.* Any school food authority may round the adjusted price of the paid lunches down to the nearest five cents.

(iii) *Optional price increases.* A school food authority may increase the average price by more than ten cents. . . ."

*Cause*

Management had not developed a system of internal controls to ensure compliance with the Special Tests and Provisions - Paid Lunch Equity compliance requirement.

*Effect*

The failure to establish an effective internal control system enabled noncompliance with the grant agreement and the Special Tests and Provisions - Paid Lunch Equity compliance requirement.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

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

*Views of Responsible Officials*

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

CLARKSVILLE COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

***FINDING 2016-005***

Subject: Special Education Cluster (IDEA) - Procurement and Suspension and Debarment  
Federal Agency: Department of Education  
Federal Programs: Special Education Grants to States, Special Education Preschool Grants  
CFDA Numbers: 84.027, 84.173  
Federal Award Numbers and Years (or Other Identifying Numbers): 14214-022-PN01, 45714-022-PN01,  
99914-022-TA01, 14215-022-PN01,  
45715-022-PN01, 14216-022-PN01,  
45716-022-PN01

Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Procurement and Suspension and Debarment  
Audit Findings: Material Weakness, Other Matters

*Condition*

The School Corporation designated a fiscal agent to receive and manage the funding of the Special Education programs. The School Corporation had not established an effective internal control system related to the grant agreements and the Procurement and Suspension and Debarment compliance requirement.

The School Corporation failed to comply with the procurement requirement that small purchases must be in compliance with their compliance procedures, as well as state laws and procedures. Small purchase procedures were not followed which require price or rate quotations be obtained from qualified sources. There were no price or rate quotations obtained for any small purchases during the audit period.

The School Corporation did not perform any procedures to verify that vendors were not suspended or debarred from participation in federal programs before entering into a contract.

*Context*

The lack of oversight was a systemic issue that 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

CLARKSVILLE COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

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 200.318(a) states: "The non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this part."

2 CFR 200.320 states in part:

"The non-Federal Entity must use one of the following methods of procurement. . . .

(b) Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. . . ."

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*

The School Corporation's management did not establish controls to ensure compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

*Effect*

The failure to establish an effective internal control system enabled the School Corporation to be in material noncompliance with the grant agreements and compliance requirement listed above.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

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

CLARKSVILLE 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 2016-006**

Subject: Title I Grants to Local Educational Agencies - Allowable Costs/Cost Principles  
Federal Agency: Department of Education  
Federal Program: Title I Grants to Local Educational Agencies  
CFDA Number: 84.010  
Federal Award Number and Year (or Other Identifying Number): 15-1000  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Allowable Costs/Cost Principles  
Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

This is a repeat of Finding 2014-004 from the immediately prior audit.

*Condition*

The School Corporation had not established an effective internal control system related to the grant agreements and the Allowable Costs/Cost Principles compliance requirement.

The following disbursements charged to the Title I Grants to Local Educational Agencies grant funds did not comply with the Allowable Costs/Cost Principles compliance requirement.

The supporting documentation provided by the School Corporation for an employee paid from Title I Grant funds did not agree with actual allocations paid. Based upon predetermined allocation rates, the Elementary School Dean of Student's (Dean) salary was to be paid 30 percent from the General fund and 70 percent from Title I grant funds. The Dean's Personnel Activity Reports reflected an allocation of hours worked of 70 percent from the General fund and 30 percent from Title I grant fund. The time records which were provided did not support \$23,265 paid from Title I grant funds.

*Context*

The lack of internal controls and noncompliance were limited to the Federal Award Number 15-1000. Personnel Activity Reports were not monitored to ensure employees' time was being distributed to the proper funds based on their actual activity.

*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. . . ."

CLARKSVILLE 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). . . ."

OMB A-87 Attachment B, section 8h states in part:

". . . (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) 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.
- (5) Personnel activity reports or equivalent documentation must meet the following standards:
- (a) They must reflect an after-the-fact distribution of the actual activity of each employee,
  - (b) They must account for the total activity for which each employee is compensated,
  - (c) They must be prepared at least monthly and must coincide with one or more pay periods, and
  - (d) They must be signed by the employee.
  - (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:
    - (i) The governmental unit's system for establishing the estimates produces reasonable approximations of the activity actually performed;

CLARKSVILLE COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

(ii) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and

(iii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances. . . ."

2 CFR 200.430(i) states in part:

"Standards for Documentation of Personnel Expenses (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS); . . .
- (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. . . ."

2 CFR 200.207(a) states in part: "The Federal awarding agency or pass-through entity may impose additional specific award conditions as needed . . ."

Title I Fiscal Handbook 2015-2016, Basic Title I, Part A and D states:

- **School wide programs:**

"If a school-wide program consolidates funds in a single account, an employee paid with funds from the single account is not required to file a semi-annual certification. If a school-wide program does not consolidate funds, employees working solely on a single Federal program must complete semi-annual certifications.

If a school-wide program does not consolidate funds, employees working on multiple programs must maintain a time and effort log at least once a month."

*Cause*

The School Corporation's management did not establish controls to ensure compliance with the grant agreements and the Allowable Costs/Cost Principles compliance requirement.

CLARKSVILLE COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Effect*

The failure to establish an effective internal control system enabled the School Corporation to be in noncompliance with the grant agreements.

*Questioned Costs*

There were known questioned costs identified which totaled \$23,265.

*Recommendation*

We recommended that the School Corporation's management establish controls and ensure compliance with the grant agreements and the Allowable Costs/Cost Principles compliance requirement.

*Views of Responsible Officials*

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

**FINDING 2016-007**

Subject: Title I Grants to Local Educational Agencies - Eligibility  
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): 14-1000, 15-1000, 16-1000  
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 did not have an effective system of internal controls over the eligible schools summary portion of the Title I grant application. The School Corporation had not retained the supporting documentation for the eligibility summary to support the non-public enrollment and poverty data for the 2014-2015 and 2015-2016 grant application.

*Context*

The lack of an effective internal control system and supporting documentation for the eligibility summary was a systematic issue throughout the audit period.

*Criteria*

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

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

CLARKSVILLE 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). . . ."

34 CFR 80.42 states in part:

"(a) *Applicability.*

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

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

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

(b) *Length of retention period.*

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

34 CFR 200.78(a) states in part:

"(1) An LEA must allocate funds under subpart A of this part to school attendance areas and schools, identified as eligible and selected to participate under section 1113(a) or (b) of the ESEA, in rank order on the basis of the total number of children from low-income families in each area or school.

(2)

(i) In calculating the total number of children from low-income families, the LEA must include children from low-income families who attend private schools.

(ii) To obtain a count of private school children, the LEA may—

(A) Use the same poverty data the LEA uses to count public school children; . . ."

*Cause*

The School Corporation had not developed a system of internal controls that would have ensured that records were maintained and made available for audit and would have ensured compliance with the Eligibility compliance requirement.

CLARKSVILLE COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Effect*

The failure to retain appropriate documentation prevented the determination of the School Corporation's compliance with the eligibility requirements pertaining to the proper reporting of the non-public enrollment and poverty data for the 2014-2015 and 2015-2016 grant application.

*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 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 2016-008**

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): 14-1000, 15-1000  
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.

No evidence was presented for audit that indicated a control was in place to ensure accuracy of the Annual Financial Reports and the School Food Authority (SFA) Verification Collection Reports prior to submission.

The Treasurer prepared and submitted the Final Annual Expenditure Reports. There were no controls in place to ensure the accuracy of the reports prior to submission.

*Context*

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

CLARKSVILLE 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*

The School Corporation's management did not establish controls to ensure compliance with the grant agreement and the Reporting 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 compliance requirement.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

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

*Views of Responsible Officials*

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

CLARKSVILLE COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

***FINDING 2016-009***

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): 14-1000, 15-1000, 16-1000  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Special Tests and Provisions - Assessment System Security  
Audit Findings: Material Weakness, Other Matters

*Condition*

The School Corporation had not established an effective internal control system related to the grant agreement and the Special Tests and Provisions - Assessment System Security compliance requirement. The School Corporation was required to properly implement policies and procedures regarding the security of tests. The School Corporation did not maintain Indiana Testing Security and Integrity Agreements (Agreements) for any individual who administered, handled, or had access to secure test materials at the district or school level in order to verify if the Agreements were reviewed and signed.

*Context*

The lack of documentation that individuals had been properly trained on the assessment system security was a systemic issue throughout the audit period.

*Criteria*

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.207(a) states in part: "The Federal awarding agency or pass-through entity may impose additional specific award conditions as needed . . ."

CLARKSVILLE COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

Clarksville Community School Corporation 2623.01 - Test Security Provisions for Statewide Assessments states in part:

". . . The Superintendent or designee is designated as the Corporation Test Coordinator (CTC) and the individual to whom the test materials are to be delivered. Test materials include examiner's manuals, assessment books, answer documents, practice tests, test tickets and online test access codes.

The CTC shall: . . .

F. require that principals and all staff involved in the administration of the tests strictly follow all procedures described in the testing manuals and those outlined by the IDOE; . . ."

Indiana Assessment Program Manual, Chapter 10, Section 4, Part D states in part:

". . . Ensure all applicable school and corporation staff review and sign the Indiana Testing Security and Integrity Agreement annually by the end of September as described in the Code of Ethical Practices and Procedures. . . ."

*Cause*

The School Corporation's management had not developed a system of internal controls that would have ensured documentation related to the Special Tests and Provisions - Assessment System Security compliance requirement was maintained and made available for audit.

*Effect*

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 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 that supporting documentation related to the Special Tests and Provisions - Assessment System Security compliance requirement is maintained for audit.

*Views of Responsible Officials*

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

CLARKSVILLE COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

**FINDING 2016-010**

Subject: Teacher Incentive Fund - Period of Availability  
Federal Agency: Department of Education  
Federal Program: Teacher Incentive Fund  
CFDA Number: 84.374  
Federal Award Number and Year (or Other Identifying Number): Year 5  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Period of Availability  
Audit Findings: Material Weakness, Other Matters

*Condition*

The School Corporation had not established an effective internal control system related to the grant agreement and the Period of Availability compliance requirement.

The School Corporation did not comply with the Period of Availability compliance requirement that all obligations for expenditures made from program funds were incurred and expended within the period of availability. The obligation and/or payment of the claims did not occur within the period of availability for transactions charged and recorded in the computerized accounting system.

Payroll related expenses for the pay periods ending August 15, 2014; August 29, 2014; September 12, 2014; and September 26, 2014, were originally paid from the Year 4 project and were transferred to the Year 5 project. The Year 5 project start date was not until October 1, 2014. This resulted in \$18,462 being charged to the project prior to the period of availability.

The underlying obligations for \$18,462 of adjustments tested did not occur within the period of availability for the audit period.

*Context*

Disbursements originally paid from Year 4 project that were transferred to the Year 5 project, were incurred prior to the start of Year 5 start date. The lack of controls and noncompliance was limited to the Year 5 project.

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. . . ."

34 CFR 80.23 states:

"(a) 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.

(b) Liquidation of obligations. A grantee must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period (or as specified in a program regulation) to coincide with the submission of the annual Financial Status Report (SF-269). The Federal agency may extend this deadline at the request of the grantee."

CLARKSVILLE COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Cause*

Management had not developed an effective system of internal controls that would have ensured compliance with the Period of Availability compliance requirement.

*Effect*

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

*Questioned Costs*

Known questioned costs of \$18,462 were identified, as noted in the *Condition*.

*Recommendation*

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

*Views of Responsible Officials*

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



# CLARKSVILLE COMMUNITY SCHOOLS

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## CORRECTIVE ACTION PLAN

The purpose of this document is to serve as an attachment and response to the Clarksville Community School Corporation audit 2014-2016 completed in July, 2018.

On behalf of the Clarksville Community School Corporation Board of School Trustees and the Clarksville staff, I thank the auditors of their time and expertise in conducting this audit. Many positive comments were shared regarding our fiscal operations, and for that, I am grateful.

Please note that the contact person for all corrective actions below will be Tina Bennett, the Superintendent of Schools. The phone number is 812-282-7753.

### **FINDING 2016-001**

Fiscal year in which the finding initially occurred: 2012-2014

We concur with the finding, but it is important to note that once the finding was presented on June 30, 2016, immediate measures were taken to correct the internal controls deficiencies. As part of the corrective action plan, a State Board of Accounts approved receipt book had to be printed by an approved vendor. Once the receipt book was received from the vendor, the immediate implementation of the internal controls process was started.

Corrective Action Plan Implemented in July 1, 2016:

Receipts:

- Elementary ECA Treasurer receipts all monies on hand-written receipts presented to the Corporation Treasurer.
- Corporation Treasurer receives money, issues official receipts and posts, prepares and reviews bank deposits.
- Corporation Treasurer and Deputy Treasurer sign *Receipt Posting Journal* generated after posting indicating that posting agrees with logged deposit.
- Elementary ECA Treasurer will electronically submit or hand deliver deposit to the bank.
- Electronic Submission - Notification of such deposits are sent via email from the bank to the Corporation Treasurer for verification.
- Hand Delivered – Elementary ECA Treasurer brings deposit slip printed by bank to Corporation Treasurer.
- Monitoring of Controls – Financial Consultant provides monitoring as well as the Board of School Trustees.



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## Disbursements:

- Department supervisors authorize purchases, prepare purchase orders, and certify receipt of goods or services by preparing a voucher for payment.
- Corporation Treasurer approves voucher indicating that the invoice and voucher of goods received are in agreement.
- Checks are stored in a secure location with dual signatures verifying what check number sequence is used and the date.
- Claims for Board approval have dual signatures on them.
- Corporation Treasurer writes, posts, and signs checks.
- Corporation Treasurer and Deputy Treasurer sign *Checks new to Check File* report generated after posting indicating that the checks agree with the signed claims.
- Elementary ECA Treasurer mails or distributes checks making sure all checks are accounted for in numerical order, and reconciled with the voucher labels. This is indicated by check marks.
- Monitoring of Controls – Financial Consultant provides monitoring as well as the Board of School Trustees.

## Cash and Investment Activities:

- Corporation Treasurer receives bank statement online.
- Elementary ECA Treasurer opens the USPS mailed bank statement to verify reconciliation with the software generated bank statement.
- Superintendent reviews and approves bank reconciliation.
- Board of School Trustees approves the bank reconciliation statements each month at public board meeting.

Corrective Action Plan Implemented in July 1, 2016

## **FINDING 2016-002**

We concur with the finding. The Corporation has made procedural changes as it relates to internal controls:

- The Food Service Director will review on a quarterly basis the prior quarter's monthly budget & revenue reports provided by the Chief Business Officer.
- The FSD will then take each month's budget figures, total them then average them by 3 and the same will be done with the revenue figures for each month of the quarter. The averaged quarterly figures for budget and revenue will then be placed into the following formula:

*Qtrly Revenue totals-Qtrly Budget totals = 3 month avg food service acct balance.*



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- The calculation will be recorded on the quarterly reports as record of action being taken and filed together in folder marked “Quarterly Review of Food Service Acct Balance.”
- If the account balance exceeds 3 months’ expenditures, then purchase(s) will be made for the Food Service Program (i.e. kitchen equipment, small wares, etc.)
- If the balance doesn’t exceed 3 months’ expenditures, expenditures will be adjusted accordingly.
- The Food Service Director will properly identify financial activity related to program income and will send to the Chief Business Officer for reconciling to the correct financial account in the financial ledger. Any discrepancies will be identified and corrected appropriately with the Food Service Director and Chief Business Officer signing off on the correction.
- Prior to submission of the Annual Financial Reports the Food Service Director will present to the Chief Business Officer for an accuracy review and sign off.
- Prior to submission of the Verification Collection Reports, the Food Service Director will present to the Clarksville Community School Corporation food service managers for review of accuracy and sign off.

Anticipated Completion Date: September 1, 2018

## **FINDING 2016-003**

We concur with the finding. The Corporation has made procedural changes as it relates to procurement:

- The Food Service Director will request a quote from at least 3 different vendors for services/goods and maintain those responses on file for audit purposes according to small purchase procedures.
- The quotes will address goods/services, deliveries, Buy American, Suspension & Debarment and other items as required by the Food Service Department to satisfy Federal procurement requirements. Duration dates of the agreement with the vendor will also be provided.
- The procurement process will be evaluated prior to vendor approval by the Clarksville Community School Corporation food service managers at an evaluation meeting conducted specifically for this purpose to satisfy internal controls.
- The Food Service Director will regularly, when provided attend procurement training seminars.

Anticipated Completion Date: September 1, 2018



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## FINDING 2016-004

We concur with the finding. The Corporation has made procedural changes as it relates to special tests and provisions- paid lunch equity:

- The appropriate information will be filled in the PLE Tool. The Food Service Director will then forward the information and the completed PLE Tool to the Superintendent for evaluation prior to submission to the appropriate agency. This usually occurs in April or May of the upcoming school year.
- After evaluation is complete, the Superintendent will issue an approval to the Food Service Director by signing the PLE Tool for submission to the INDOE Nutrition Department and make suggestions as to the amount of increase to cover the actual weighted average meal price.
- The Food Service Director will then submit the PLE Tool as already required by the INDOE Nutrition Dept. for their approval. The PLE Tool is received in letter form from the Food Service Director of the requested proposal to the Board of School Trustees to increase meal prices. As of July 2018, Clarksville Community School Corporation is now a community eligibility provision (CEP) district-wide and does not charge student for breakfast or lunch.
- Weighted averages will be set based on trend data as it's difficult to predict how many meals will be served in October of the following school year when requested meal price increases are presented to the Board of School Trustees in the spring of the prior school year.

Anticipated Completion Date: September 1, 2018

## FINDING 2016-005

We concur with the finding. The Corporation has made procedural changes as it relates to grant agreements and the compliance with procurement and suspension and debarment:

- Clarksville Community School Corporation designated Madison Area Special Services (MAESSU) as the fiscal agent to receive and manage the funding of the Special Education programs starting July 1, 2017.
- MAESSU will work toward maintaining 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 the Federal program as stated in OMB Circular A-133, Subpart C, section 300.
- Vendors will be reviewed using the following [http: OIG.HHS.GOV](http://OIG.HHS.GOV). Documentation for this requirement will be kept at the MAESSU business office.



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Anticipated Completion Date: August 28, 2018

## **FINDING 2016-006**

We concur with the finding. The Corporation has made procedural changes as it relates to allowable costs/cost principles:

Future activity reports will be closely monitored by the secretary/treasurer and principal to ensure employees' time is being distributed to the proper funds base on their actual activity. The time and Effort Report will be prepared monthly and will be signed by the employee to verify the accuracy of the information.

- Time and Effort Reporting will be maintained and kept in the applicable grant file.
- Semi-annual Certifications will be maintained and kept in the applicable grant file.

Anticipated Completion Date: August 1, 2016

## **FINDING 2016-007**

We concur with the finding. The Corporation has made procedural changes as it relates to eligibility:

- The LEA principal will collaborate with the non-public school principal to document student eligibility for service.
- Documentation for the eligibility summary to support the non-public enrollment and poverty data to support the funding distributed to the non-public school will be collected and retained in the grant file

Anticipated Completion Date: Effective with the 2019 Title I Grant approval.

## **FINDING 2016-008**

We concur with the finding. The Corporation has made procedural changes as it relates to internal controls:

- Internal controls have been established to ensure that the reports are reviewed for accuracy by additional personnel.
- All personnel reviewing reports will sign verifying that they have reviewed the reports for accuracy.



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Anticipated Completion Date: Effective with the 2019 Title I Grant approval.

## FINDING 2016-009

We concur with the finding. The Corporation has made procedural changes as it relates to special tests and provisions – Assessment System Security:

- Clarksville Community School Corporation will maintain Indiana Testing Security and Integrity Agreements for all individuals who administer, handle, or have access to secure
- test materials at the district or school level in order to verify that the Agreements are reviewed and signed.
- Original Indiana Testing Security and Integrity Agreements will be kept on file at each school in the School Corporation
- Copies of the Indiana Testing Security and Integrity Agreements will be kept on file by the Director of Assessment.

Anticipated Completion Date: Immediately after the Indiana Testing Security and Integrity Agreements for the 2019 ILEARN and IAM state assessments are signed.

## FINDING 2016-010

We concur with the finding. No procedural changes for the TAP Grant will be made as the grant is no longer active.

The School Corporation has made procedural changes as it relates to all other federal grants regarding compliance with the period of availability requirements:

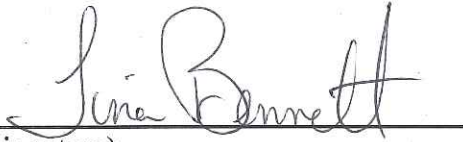
- Direct contact by email to the Indiana Department of Education for confirmation of expenditures within period of availability for the grant.
- Copies of all supporting documents will be retained in the grant file and referenced throughout the grant period.
- Clarksville Community School Corporation will work toward maintaining 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 the Federal program as stated in OMB Circular A-133, Subpart C, section 300.

Anticipated Completion Date: August 30, 2018



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

Superintendent \_\_\_\_\_  
(Title)

9/6/18 \_\_\_\_\_  
(Date)

CLARKSVILLE COMMUNITY SCHOOL CORPORATION  
EXIT CONFERENCE

The contents of this report were discussed on September 6, 2018, with Tina Bennett, Superintendent of Schools; William P. Wilson, President of the School Board; April Hauber, School Board member; and Christi Pruitt, Treasurer.