

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION

FRANKLIN COUNTY, INDIANA

July 1, 2014 to June 30, 2016



**FILED**

09/28/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Sharon Pohlman	07-01-14 to 06-30-19
Superintendent of Schools	Dr. Debbie Howell	07-01-14 to 06-30-21
President of the School Board	Robert Jewell Sara Duffy Kim Simonson	07-01-14 to 12-31-14 01-01-15 to 12-31-15 01-01-16 to 12-31-18



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TO: THE OFFICIALS OF THE FRANKLIN COUNTY COMMUNITY  
SCHOOL CORPORATION, FRANKLIN COUNTY, INDIANA

This report is supplemental to our audit report of the Franklin County 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 4, 2018

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS

***FINDING 2016-001***

Subject: Financial Transactions and Reporting  
Audit Finding: Material Weakness

*Repeat Finding*

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

*Condition*

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

1. **Lack of Segregation of Duties:** The School Corporation had not separated incompatible activities related to cash and investments and receipts. The School Corporation did not provide evidence of a review or approval process to ensure that material misstatements would have been prevented, or detected and corrected, in a timely manner.
2. **Monitoring of Controls:** The School Corporation had no process to identify or communicate corrective actions to improve controls. Effective internal controls over financial reporting required the School Corporation to monitor and assess the quality of the system of internal control.

*Context*

The lack of 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. . . ."

"Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis. The criteria used are developed by the oversight body, elected officials, management, governing boards, or recognized standard-setting bodies or regulators. . . .

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

A baseline of the current state of the internal control system is compared against the original design of the internal control system. The baseline consists of issues and deficiencies identified in the internal control system. The results of the monitoring process are evaluated and documented. . . .

Management remediates identified issues. . . ."

*Cause*

Management of the School Corporation had not established a proper system of internal control over cash and investments and receipts.

*Effect*

The failure to establish controls could have enabled misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the School Corporation at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, misstatements in a timely manner.

*Recommendation*

We recommended that the School Corporation establish a system of internal controls related to financial transactions and reporting: cash and investments and 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 - Cash Management, Eligibility, Reporting, and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP)

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 2015, FY 2016

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Cash Management, Eligibility, Reporting, and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP)

Audit Finding: Material Weakness

*Repeat Finding*

This is a repeat from the immediately prior audit. The prior audit finding number was 2014-003.

*Condition*

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

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Cash Management*

The School Corporation had not designed or implemented adequate policies or procedures to monitor the net cash resources of the School Lunch fund to ensure that the amount did not exceed the average expenditures for three months.

*Eligibility*

The School Corporation had not designed or implemented adequate policies or procedures to ensure that free and reduced price meal applications were accurately evaluated for eligibility. The eligibility determination was made by one employee, who was also responsible for entering the information into the food service software. The applications were provided to the Food Service Director for review, however, that review was not documented.

*Reporting*

The School Corporation had not designed or implemented adequate policies or procedures to ensure that all required reports were accurately prepared and submitted. The Food Service Director prepared and submitted the School Food Authority (SFA) Verification Collection Report without proper oversight or review.

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

The School Corporation had not designed or implemented adequate policies or procedures to ensure the verifications were performed and determinations were made accurately. The Food Service Director performed the verifications of free and reduced price meal applications and made the determination of whether or not a change in eligibility was necessary without proper oversight or review.

*Context*

The lack of internal controls was a systemic problem 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). . . ."

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Cause*

The School Corporation had not developed a system of internal controls that would have segregated key functions related to the Cash Management, Eligibility, Reporting, and the Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) compliance requirements.

*Effect*

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the 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 to ensure compliance with the grant agreement and the Cash Management, Eligibility, Reporting, and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) 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 2016-003***

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

*Condition*

An effective internal control system was not in place at the School Corporation in order to ensure compliance with the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

Semi-Annual Certifications were not completed for employees that worked solely on the Child Nutrition programs.

*Context*

There were no Semi-Annual Certifications completed during the first 15 months of the audit period.

FRANKLIN COUNTY 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. . . ."

OMB Circular A-87, Attachment B, section 8h(3) states in part:

"Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee."

*Cause*

The School Corporation's management had not developed a system of internal controls that would have prevented, or detected and corrected, material noncompliance.

*Effect*

The failure to establish an effective internal control system placed the School Corporation in noncompliance with the grant agreement and the Allowable Costs/Cost Principles 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 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.

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

***FINDING 2016-004***

Subject: Special Education Cluster (IDEA) - Allowable Costs/Cost Principles

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): 14213-013-PN01, 14214-013-PN01,  
99914-0-PN01, 14215-013-PN01,  
45713-013-PN01, 45714-013-PN01,  
45715-013-PN01, 14216-011-PN01,  
45716-011-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Allowable Costs/Cost Principles

Audit Finding: Material Weakness

*Repeat Finding*

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2014-004.

*Condition*

Management of the School Corporation had not established an effective internal control system related to the Allowable Costs/Cost Principles compliance requirement.

The School Corporation designated a fiscal agent to receive and manage the special education programs. There was no segregation of duties, such as oversight, review, or approval process by management or the fiscal agent to ensure payroll expenditures were for allowable costs.

*Context*

The lack of controls was a systemic problem. There were no documented internal controls for the compliance requirement during 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). . . ."

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Cause*

The School Corporation 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 requirement. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirement and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

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

*Views of Responsible Officials*

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

**FINDING 2016-005**

Subject: Title I Grants to Local Educational Agencies - Internal Controls

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): 13-2475, 14-2475, 15-2475

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Eligibility, Reporting, Special Tests and Provisions - Annual Report Card, High School Graduation Rate, Special Tests and Provisions - Comparability, Special Tests and Provisions - Assessment System Security

Audit Finding: Material Weakness

*Condition*

The School Corporation had not established an effective internal control system related to the grant agreement and the following compliance requirements: Eligibility, Reporting, Special Tests and Provisions - Annual Report Card-High School Graduation Rate, Special Tests and Provisions - Comparability, and Special Tests and Provisions - Assessment System Security.

*Eligibility*

The School Corporation prepared and submitted Real Time Report information used to determine eligibility. There was no control in place to ensure the Real Time Reports were accurate prior to submission.

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Reporting*

The Treasurer prepared the Final Expenditure reports. There was no documentation of a review or oversight process to ensure the reports were accurate.

*Special Tests and Provisions - Annual Report Card, High School Graduation Rate*

The Educational Technology Coordinator was responsible for removing students from the cohort. There was no documentation of an oversight or review process in place to ensure compliance with the Annual Report Card, High School Graduation Rate compliance requirements.

*Special Tests and Provisions - Comparability*

The Title I Director prepared the comparability report. There was no documentation of a review or oversight process to ensure the reports were accurate.

*Special Tests and Provisions - Assessment System Security*

The Title I Director was primarily responsible for monitoring compliance with Assessment System Security requirements. There was no documentation of an oversight or review process.

*Context*

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

*Criteria*

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

*Cause*

The School Corporation had not developed a system of internal controls that segregated key functions.

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Effect*

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

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

*Views of Responsible Officials*

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

Dr. Debbie Howell  
Superintendent of Schools

Ms. Tammy Chavis  
Assistant Superintendent



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CORRECTIVE ACTION PLAN

***FINDING 2016-001 Internal Controls Over Financial Transactions and Reporting***

Contact Person Responsible for Corrective Action: Sharon A. Pohlman  
Contact Phone Number: 765-647-4128

Description of Corrective Action Plan:

1. The Treasurer will deposit funds into the appropriate bank.
2. The Accounts Payable/Purchasing Coordinator will enter all incoming checks, cash, processed ACH transactions, and direct deposits into the business system.
3. The Payroll/Benefits Coordinator will link the deposits to the business system bank to complete the posting process of all transactions.
4. The Treasurer will reconcile the bank(s) at the end of each month.

Anticipated Completion Date: January 12, 2016

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

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

\_\_\_\_\_  
August 31, 2018  
(Date)

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## CORRECTIVE ACTION PLAN

### **FINDING 2016-002**

### **Cash Management, Eligibility, Reporting, and Special Tests and Provisions Verification of Free and Reduced Price Applications**

Contact Person Responsible for Corrective Action: Courtney Halloran, Food Service Director  
Contact Phone Number: 765-647-4128 ext 1061

Views of Responsible Official: I concur that these items findings were correct until February 9, 2016. At that time the actions below were put into place, and continue to be followed.

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

##### **Cash Management**

- a. In the event that there is more than a three-month average of expenditures in the School Lunch Account the following will take place:
  1. The Food Service Director reviews the School Lunch account on a monthly basis.
  2. The financial information is presented to FCCSC Board of School Trustees at their monthly meeting. This information includes the Food Service Department's three-month total.
  3. In the event there is a balance of more than a three-month average of expenditures, the Director of Food Services will contact the Treasurer and the Superintendent with this information.
  4. There will be a concerted effort to replace outdated Food Service equipment with this balance instead of using Capital Project Funds.

Anticipated Completion Date: February 9, 2016

##### **Eligibility**

- a. Free and Reduced applications are completed online by the parent using lunchapp.com. The parents are guided through the software step by step to ensure that it is filled out properly.
- b. The applications are then sent to the building Cashiers/Assistant Secretaries. They match the students in the software to approve or deny free/reduced benefits.
- c. The Food Service Director then checks to ensure that the applications are completed correctly.

Anticipated Completion Date: February 9, 2016

##### **Reporting:**

- a. The claims for reimbursements, annual financial reports, and verification reports are completed and submitted by the Food Service Director.

- b. The monthly reimbursement claims, annual financial reports, and verification reports are reviewed by the School Treasurer to ensure that the reports are correct. If there are discrepancies between what is submitted and what is correct, the Food Service Director edits the previous submission with the correct information. Then, the edited submission is again reviewed by the School Treasurer, and he/she signs off on the document.

Anticipated Completion Date: February 9, 2016

**Program Income:**

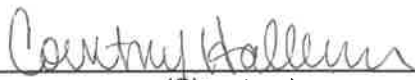
- a. After the FCCSC Board of School Trustees approves meal prices, Cafeteria Managers review and ensure that the correct prices are being charged by their school. The Cafeteria Managers will sign off on the correct prices being charged. They will then submit documentation to the Food Service Director.
- b. The Food Service Director reviews and signs each building's price implementation and charges documentation. and this is kept on file.
- c. This will take place at the beginning of each school year.

Anticipated Completion Date: February 9, 2016

**Special Provisions:**

- a. The Food Service Director will verify the free and reduced applications.
- b. The Verification Summary Report will be submitted to the School Treasurer to ensure that the verification process was properly completed.
- c. This will take place each December.

Anticipated Completion Date: February 9, 2016

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

Food Service Director  
\_\_\_\_\_  
(Title)

August 31, 2018  
\_\_\_\_\_  
(Date)

Dr. Debbie Howell  
Superintendent of Schools

Ms. Tammy Chavis  
Assistant Superintendent



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Ms. Sara Duffy, Member  
Mr. Phil Harsh, Member  
Mr. Rick Gill, Member

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## CORRECTIVE ACTION PLAN

### ***FINDING 2016-003***

#### ***Allowable Costs/Cost Principles***

Contact Person Responsible for Corrective Action: Courtney Halloran, Food Service Director  
Contact Phone Number: 765-647-4128 ext 1061

Views of Responsible Official: I concur that these items findings are correct.

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

##### **Allowable Costs/Cost Principles**

The Food Service Director will work with the Payroll/Benefits Coordinator to put the following steps into place:

- a. The Cashier/Assistant Secretary of each school will keep the time worked as a Cashier in the Food Service Program separate from the time worked as an Assistant Secretary.
- b. The Cashier/Assistant Secretary will track their time on a Time and Efforts sheet. This sheet will be signed and turned into the Food Service Director to check and review. Then, it will be turned into the Payroll/Benefits Coordinator to process for payroll.
- c. The time worked as a Cashier in the Food Service Program shall include;
  1. Acting as Cashier in the cafeteria
  2. Keeping track of payments from all students and their parents.
  3. Reconciling meals and payments.
  4. Sending the weekly information to the Food Service Director for verification.
  5. Sending the correct amount for the weekly meals to the Corporation Treasurer.
  6. Tracking student eligibility and processing applications.

Anticipated Completion Date: January 1, 2016

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

\_\_\_\_\_  
Food Service Director  
(Title)

\_\_\_\_\_  
August 31, 2018  
(Date)

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Dr. Debbie Howell  
Superintendent of Schools

Ms. Tammy Chavis  
Assistant Superintendent



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Ms. Sara Duffy, Member  
Mr. Phil Harsh, Member  
Mr. Rick Gill, Member

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## CORRECTIVE ACTION PLAN

### **FINDING 2016-004**

#### **IDEA - Allowable Costs/Cost Principles**

Contact Person Responsible for Corrective Action: Sharon Pohlman, Treasurer  
Contact Phone Number: 765-647-4128 ext 1066

Views of Responsible Official: I concur that these items findings were correct until January 1, 2016. At the time the following steps were put into place, and have been followed since then.

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

##### Allowable Costs/Cost Principles

The Treasurer at Union County/College Corner Special Education verifies and signs off on any payroll reports generated for Franklin County Community School Corporation's payroll that is paid by grants for which UC/CC is the LEA. The East Central Indiana Special Services Governing Board reviews and approves these expenditures at their monthly meeting.

The Treasurer at Franklin County Community School Corporation completes the annual Maintenance of Effort reports as they deal with the Special Education Grants coming through Union County/College Corner. The Superintendent of FCCSC will verify and sign an attestation before it is forwarded to the Director of East Central Indiana Special Services at Union County/College Corner Joint School District.

Anticipated Completion Date: January 1, 2016

A handwritten signature in cursive script that reads "Sharon A. Pohlman".

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

\_\_\_\_\_  
Treasurer

(Title)

\_\_\_\_\_  
August 31, 2018

(Date)

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Dr. Debbie Howell  
Superintendent of Schools

Ms. Tammy Chavis  
Assistant Superintendent



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Mr. Rick Gill, Member

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## CORRECTIVE ACTION PLAN

### ***FINDING 2016-005***

### ***Eligibility, Reporting, Special Tests and Provisions-Annual Report Card, High School Graduation Rate, Special Tests and Provisions IDEA - Allowable Costs/Cost Principles***

Contact Person Responsible for Corrective Action: Tammy Chavis, Assistant Superintendent  
Contact Phone Number: 765-647-4128 ext 1066

Views of Responsible Official: I concur that these items findings are correct.

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

#### **Reporting**

The Treasurer creates a reimbursement spreadsheet and compiles the reimbursement information to be submitted in the Title I Application Center the 1<sup>st</sup> and 15<sup>th</sup> of every month. The reimbursement spreadsheet is presented to the Assistant Superintendent who reviews and signs the spreadsheet agreeing to the amount requested for reimbursement.

Anticipated Completion Date: January 1, 2016

#### **Eligibility**

In the audit findings, the Real Time Reports were referenced as a means for determining eligibility. Real Time Reports are not used to determine eligibility. The DOE-TB Report is submitted determining eligibility for curricular material assistance. Prior to submission by the Education Technology Director, he/she will submit the list of students that qualify for curricular material assistance to the building level principals. The principals will review the eligibility list and sign to verify that the students are correct. Once all lists have been verified, the Education Technology Director will submit the report.

Anticipated Completion Date: November 1, 2018

#### **Special Tests and Provisions - Annual Report Card, High School Graduation Rate**

Prior to a student being removed from a graduation cohort, the student must sign an official withdrawal form. The appropriate withdrawal code is placed on the form. The principal verifies the form to ensure the correct withdrawal code is on the form before signing. Once the form is signed, the counselor withdraws the student using the correct withdrawal code. The Education Technology Director then completes the real time report that will remove the student from the cohort. All signed withdrawal forms are maintained at the building level.

Anticipated Completion Date: This is the current process being implemented at Franklin County High School.

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**Special Tests and Provisions - Comparability Report**

Prior to the submission of the Comparability Report, the Title I Coordinator will review the Title I Comparability of Services Guidance provided by the State Education Agency. All reporting LEA's have the option of using either Form B1 or Form B2. Fall counts of enrollment and staff are used for the comparability report. Once the form is complete, the Superintendent will review the form and sign to certify that the information is correct. The person completing the Comparability Report will sign, make a copy for the files and send the original to the Office of Federal Title Grant Programs.

Anticipated Completion Date: November 1, 2018

**Special Tests and Provisions - Assessment System Security**

The Franklin County Community School Corporation will implement a locally developed written test security policy. The policy will be developed adhering to the requirements in the Indiana Department of Education Assessment Policies, Administration, and Security Manual. The policy will be presented to the Teacher Discussion Team in September for feedback and revision. The Board of School Trustees will review the local test security policy in September and approve the policy in October with any revisions.

Anticipated Completion Date: November 1, 2018

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

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

\_\_\_\_\_  
August 31, 2018  
(Date)

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION  
EXIT CONFERENCE

The contents of this report were discussed on September 4, 2018, with Sharon Pohlman, Treasurer; Kim Simonson, President of the School Board; and Dr. Debbie Howell, Superintendent of Schools.