

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

SUPPLEMENTAL COMPLIANCE REPORT
OF

RISING SUN-OHIO COUNTY
COMMUNITY SCHOOL CORPORATION
OHIO COUNTY, INDIANA

July 1, 2014 to June 30, 2016



FILED
12/21/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kelli Keith	01-01-14 to 12-31-18
Superintendent of Schools	Branden Roeder	07-01-14 to 06-30-21
President of the School Board	Corey Potts Harlan Holt Hoffman William Hayes Corey Potts	01-01-14 to 12-31-14 01-01-15 to 09-09-15 09-10-15 to 12-31-15 01-01-16 to 12-31-18



STATE OF INDIANA
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TO: THE OFFICIALS OF THE RISING SUN-OHIO COUNTY COMMUNITY
SCHOOL CORPORATION, OHIO COUNTY, INDIANA

This report is supplemental to our audit report of the Rising Sun-Ohio 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/.

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

November 27, 2018

RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS

FINDING 2016-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards

Audit Finding: Material Weakness

Condition

The following deficiency constitutes a material weakness in the internal control system of the School Corporation related to financial reporting.

The School Corporation had not separated incompatible activities related to the preparation of the Schedule of Expenditures of Federal Awards (SEFA). The Treasurer was responsible for preparation and submission of the SEFA. There were no controls in place to ensure the SEFA was accurate prior to submission. Control activities should be in place to reduce the risks of errors in financial reporting.

Context

The lack of 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 controls to ensure the accuracy of the SEFA prior to submission.

Effect

The failure to establish controls could enable material misstatements or irregularities to remain undetected. The failure to monitor the internal control system places the School Corporation at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls will prevent, or detect and correct, material misstatements in a timely manner.

RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Recommendation

We recommended that the School Corporation's management establish controls related to the preparation of the SEFA.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan which 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): FY14-15, FY15-16

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Cash Management, Program Income, Reporting, Special Tests and Provisions - Verification of Free and Reduced Price Applications

Audit Finding: Material Weakness

Repeat Finding

A similar finding appeared in the immediately prior report, entitled *FINDING 2014-003 - CASH MANAGEMENT, ELIGIBILITY, PROGRAM INCOME, REPORTING, AND SPECIAL TESTS AND PROVISIONS*.

Condition

An effective internal control system, which would include segregation of duties, was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the compliance requirements listed below.

Cash Management

The School Corporation had not designed or implemented adequate internal controls to ensure the School Lunch fund monthly cash balances (net cash resources) were limited to three months average expenditures. There was no oversight or review of the calculations, nor monitoring of the School Lunch fund monthly cash balances (net cash resources). The School Lunch Treasurer only periodically monitored the balance in the School Lunch fund.

Program Income

The School Corporation had not designed or implemented adequate policies and procedures to ensure that program income was properly recorded in the financial records.

Reporting

The Sponsor Claims (claims for reimbursement), the Annual Financial Reports, and the Verification Summary reports were prepared and submitted by the School Lunch Treasurer. There was no oversight, review, or approval process to ensure these reports were accurate prior to submission.

RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Special Test and Provisions - Verification of Free and Reduced Price Applications

The School Lunch Treasurer performed the verification of free and reduced price applications. There was no oversight, review, or approval process to ensure the verification of the applications was performed properly.

Context

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

Criteria

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

Management had not developed a system of internal controls to ensure compliance with the requirements listed above.

Effect

The failure to establish an effective internal control system places 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 also allow noncompliance with the compliance requirements and allow 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 requirements listed above.

RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Views of Responsible Officials

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

FINDING 2016-003

Subject: Child Nutrition Cluster - Eligibility
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program
CFDA Numbers: 10.553, 10.555
Federal Award Numbers and Years (or Other Identifying Numbers): FY14-15, FY15-16
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Eligibility
Audit Findings: Material Weakness, Other Matters

Condition

The School Corporation had not designed or implemented adequate policies and procedures to ensure compliance with the Eligibility compliance requirement. The eligibility determinations for Free and Reduced Lunch benefits was processed and entered by the School Lunch Treasurer with no additional oversight, review, or approval of the benefits after entry into the system to ensure accuracy.

The School Corporation failed to retain for audit the notifications provided to households of their benefits upon completion of the eligibility determination.

Context

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

Criteria

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

7 CFR 245.6(c)(6) states in part:

"Notice of Approval-

- i. Income applications. The local educational agency must notify the household of the children's eligibility and provide the eligible children the benefits to which they are entitled within 10 operating days of receiving the application from the household. . . ."

2 CFR 200.333 states in part:

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

Cause

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

Effect

The failure to retain or provide appropriate supporting documentation regarding the notice of approval prevented the determination of the School Corporation's compliance with the Eligibility compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls and ensure documentation was maintained and made available for audit relating to 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 2016-004

Subject: Child Nutrition Cluster - Suspension and Debarment
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program
CFDA Numbers: 10.553, 10.555
Federal Award Numbers and Years (or Other Identifying Numbers): FY14-15, FY15-16
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Findings: Material Weakness, Other Matters

RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Repeat Finding

A similar finding was reported in the immediately prior audit, entitled *FINDING 2014-005 - SUSPENSION AND DEBARMENT*.

Condition

The School Corporation had not established an effective internal control system related to the grant agreement and the Suspension and Debarment compliance requirements.

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

Context

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

Criteria

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

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."

RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Cause

Management had not developed a system of internal controls that would have ensured compliance with the Suspension and Debarment compliance requirements.

Effect

The failure to establish an effective internal control system resulted in noncompliance with the grant agreement and the Suspension and Debarment compliance requirements.

Questioned Costs

There were no questioned costs identified.

Recommendation

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

Views of Responsible Officials

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

Auditor's Response

The correction to the repeat finding as indicated in the School Corporation's Corrective Action Plan did not occur during the current audit period but in the subsequent 2016-2017 school year.

FINDING 2016-005

Subject: National School Lunch Program - 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): FY14-15, FY15-16
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Special Tests and Provisions - Paid Lunch Equity
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

A similar finding was reported in the immediately prior audit, entitled *FINDING 2014-004 - SPECIAL TESTS AND PROVISIONS*.

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with the requirements related to the grant agreement and the Special Tests and Provisions - Paid Lunch Equity compliance requirement.

RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

The School Corporation did not retain documentation of its paid lunch equity calculation for the audit period; therefore, it could not be determined if the School Corporation was in compliance with the Special Tests and Provisions - Paid Lunch Equity compliance requirement.

Context

The lack of properly designed and implemented controls was a systemic issue throughout the audit period. A determination of compliance could not be made due to the lack of documentation regarding the paid lunch equity calculation.

Criteria

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

7 CFR 210.15(b) states in part:

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

(6) Records to document compliance with the requirements in § 210.14(e); . . ."

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);

RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

(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. . . .

7 CFR 3016.42 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 . . ."

2 CFR 200.333 states in part:

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

Cause

Management had not developed a system of internal controls that would have ensured proper supporting documentation was maintained and made available for audit relating to the Special Tests and Provisions - Paid Lunch Equity compliance requirement.

Effect

The failure to establish an effective internal control system prevented the determination of the School Corporation's compliance 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 with the grant agreement and the Special Tests and Provisions - Paid Lunch Equity compliance requirement.

RISING SUN-OHIO COUNTY 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: Special Education Cluster (IDEA) - Level of Effort - Maintenance of Effort

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): 14213-052-PN01, 45714-052-PN01,
14214-052-PN01, 45715-052-PN01,
14215-052-PN01, 45716-050-PN01,
14216-050-PN01, 99914-052-TA01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Matching, Level of Effort, Earmarking

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 Level of Effort - Maintenance of Effort compliance requirement.

The School Corporation included federal funds in its calculation of Level of Effort - Maintenance of Effort (MOE) resulting in noncompliance with the compliance requirement.

Context

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

Criteria

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

34 CFR 300.203(a) states:

"General. Except as provided in §§ 300.204 and 300.205, funds provided to an LEA under Part B of the Act must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year."

34 CFR 300.203(b) states:

"Compliance standard.

- (1) Except as provided in §§ 300.204 and 300.205, funds provided to an LEA under Part B of the Act must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year.
- (2) An LEA meets this standard if it does not reduce the level of expenditures for the education of children with disabilities made by the LEA from at least one of the following sources below the level of those expenditures from the same source for the preceding fiscal year, except as provided in §§ 300.204 and 300.205:
 - (i) Local funds only;
 - (ii) The combination of State and local funds;
 - (iii) Local funds only on a per capita basis; or
 - (iv) The combination of State and local funds on a per capita basis.
- (3) Expenditures made from funds provided by the Federal government for which the SEA is required to account to the Federal government or for which the LEA is required to account to the Federal government directly or through the SEA may not be considered in determining whether an LEA meets the standard in paragraphs (b)(1) and (2) of this section."

Cause

Management had not developed a system of internal controls over the Level of Effort - Maintenance of Effort compliance requirement that would have ensured proper amounts were used for the maintenance of effort calculation.

Effect

The failure to establish a system of internal controls allowed material noncompliance in the calculation of the Level of Effort - Maintenance of Effort compliance requirement.

Questioned Costs

There were no questioned costs identified.

RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Recommendation

We recommended that the School Corporation's management establish controls and ensure compliance with the grant agreement and the Maintenance of Effort compliance requirement.

Views of Responsible Officials

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



Rising Sun ~ Ohio County Community Schools

110 HENRIETTA STREET ♦ RISING SUN, INDIANA 47040

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CORRECTIVE ACTION PLAN

FINDING 2016-001

Contact Person Responsible for Corrective Action: Kelli Keith

Contact Phone Number: 812-438-2655

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The SEFA will be prepared by the school treasurer and another employee will sign off on the report before the SEFA is submitted.

Anticipated Completion Date: *July of 2019*

Kelli Keith

(Signature)

Treasurer

(Title)

11-14-18

(Date)



Rising Sun ~ Ohio County Community Schools

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BRANDEN ROEDER
SUPERINTENDENT

CORRECTIVE ACTION PLAN

FINDING 2016-002

Contact Person Responsible for Corrective Action: Aryn Webster

Contact Phone Number: 812-438-2626

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: We will monitor the cash balance to ensure it does not exceed the total 3 month's expenditures. We will add another staff member to review prices charged per student, review computer printouts, review the weighted average meal prices, and sign off on the above. We will have another staff member sign off on the Verification of Free and Reduced Price Applications.

Anticipated Completion Date: 7-1-2014

Aryn Webster
(Signature)

Lunch Treasurer
(Title)

11-14-18
(Date)



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CORRECTIVE ACTION PLAN

FINDING 2016-003

Contact Person Responsible for Corrective Action: Aryn Webster

Contact Phone Number: 812-438-2626

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: We will retain the notification to families regarding eligibility for free/reduced lunches for audit.

Anticipated Completion Date: 8-1-2016

Aryn Webster
(Signature)

Lunch Treasurer
(Title)

11-14-18
(Date)



Rising Sun - Ohio County Community Schools

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CORRECTIVE ACTION PLAN

FINDING 2016-004

Contact Person Responsible for Corrective Action: Rita Scudder

Contact Phone Number: 812-438-2655

Views of Responsible Official: We do not concur with the finding.

Description of Corrective Action Plan: This is a repeat finding and was corrected immediately after the prior audit. The federal website was used to verify vendors beginning with the 2016-2017 school year which was at the time of the previous audit.

Anticipated Completion Date: 7/1/2016

Rita Scudder
(Signature)

Deputy Treasurer
(Title)

11/14/2018
(Date)



Rising Sun ~ Ohio County Community Schools

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FINDING 2016-005

CORRECTIVE ACTION PLAN

Contact Person Responsible for Corrective Action: Aryn Webster

Contact Phone Number: 812-438-2626

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: We will retain the calculation for the school lunch pricing for audit.

Anticipated Completion Date: 11-14-18

Aryn Webster
(Signature)

Lunch Treasurer
(Title)

11-14-18
(Date)



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CORRECTIVE ACTION PLAN

FINDING 2016-006

Contact Person Responsible for Corrective Action: Kelli Keith

Contact Phone Number: 812-438-2655

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: We will no longer include federal funding in the 'state and local' section on the Maintenance of Effort Report.

Anticipated Completion Date: July of 2019

Kelli Keith

(Signature)

Treasurer

(Title)

11-14-18

(Date)

RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on November 27, 2018, with Kelli Keith, Treasurer, and Branden Roeder, Superintendent of Schools.