

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

SUPPLEMENTAL COMPLIANCE REPORT
OF

METROPOLITAN SCHOOL
DISTRICT OF WAYNE TOWNSHIP
MARION COUNTY, INDIANA

July 1, 2015 to June 30, 2017



FILED
01/18/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Dennis Tackitt (Vacant) Amy Eaton	07-01-15 to 08-11-17 08-12-17 to 12-31-17 01-01-18 to 12-31-18
Superintendent of Schools	Dr. Jeff Butts	07-01-15 to 06-30-19
President of the School Board	Michael Nance Michael Morrow Phyllis Lewis	01-01-15 to 12-31-15 01-01-16 to 12-31-17 01-01-18 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE METROPOLITAN SCHOOL DISTRICT
OF WAYNE TOWNSHIP, MARION COUNTY, INDIANA

This report is supplemental to our audit report of the Metropolitan School District of Wayne Township (School Corporation), for the period from July 1, 2015 to June 30, 2017. It has been provided as a separate report so that the reader may easily identify any Federal Findings that pertain to the School Corporation. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the School Corporation, which provides our opinions on the School Corporation's financial statement and federal program compliance. This report may be found at www.in.gov/sboa/.

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

Any Corrective Action Plan for the Federal Findings, incorporated within this report, was not verified for accuracy.

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

December 4, 2018

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP
FEDERAL FINDINGS

FINDING 2017-001

Subject: Child Nutrition Cluster - Cash Management, Program Income, Reporting

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program for Children

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): FY2016, FY2017

Pass-Through Entity: Indiana Department of Agriculture

Compliance Requirements: Cash Management, Program Income, Reporting

Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding numbers were 2015-003 related to Program Income and 2015-004 related to Reporting.

Condition

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

Cash Management

The School Corporation had not designed or implemented adequate policies and procedures whereby the net cash resources in the School Lunch fund were monitored to ensure that the net cash resources in the fund did not exceed the three months average expenditures.

Program Income

Internal controls over the proper assessment of program income was not documented during the audit period. It was stated that managers review the monthly meal counts and Point of Sale system; however, no documentation to support the control was provided for audit. Reconcilements were performed monthly between the bank statement and bank deposit reports from the software system; however, the reports gave no information on the number of meals served or the rates charged.

Reporting

The School Corporation had not designed or implemented adequate policies and procedures to ensure segregation of duties over the preparation and submission of the required program reports. The Child Nutrition Director was the sole preparer and submitter of all reports during the audit period.

Context

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

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP
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

Management had not developed a system of internal controls to ensure compliance with the Cash Management, Program Income, and Reporting 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 Cash Management, Program Income, and Reporting compliance requirements.

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, Program Income, and Reporting 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 criteria listed above, OMB Circular A-133, Subpart C, section .300, was in effect during the prior audit period as well as the current audit period. During the current audit period, that criteria was replaced with 2 CFR 200.303 and that is what is in effect moving forward. Those criteria are substantially the same.

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP
FEDERAL FINDINGS
(Continued)

It was and is the School Corporation's responsibility to be in compliance with all applicable federal regulations and guidelines when accepting a federal grant. That includes having internal controls over all applicable compliance requirements of the Child Nutrition Cluster. It is our responsibility to express an opinion on the School Corporation's compliance with each major federal program as well as to consider the School Corporation's internal controls over compliance with those types of requirements that could have a direct and material effect on each major federal program.

We acknowledge that, due to the timing of the prior audit, the School Corporation did not have time to correct the identified issues before the beginning of the current audit period; however, we are required to report the control deficiencies, which were present in the current audit period. The responsibility for compliance with all applicable regulations and guidelines was assumed by the School Corporation when it accepted the federal grant. The timing of our audit does not release the School Corporation of that responsibility.

FINDING 2017-002

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 Number and Year (or Other Identifying Number): FY2016, FY2017
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Special Tests and Provisions - Paid Lunch Equity
Audit Findings: Material Weakness, Other Matters

Repeat Finding

This a repeat finding from the immediately prior audit report. The prior audit finding number was 2015-005.

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 Special Tests and Provisions - Paid Lunch Equity compliance requirement.

The Child Nutrition Director was the sole preparer and submitter of the Paid Lunch Equity calculations during the audit period. In the Paid Lunch Equity calculations provided for the 2015-2016 school year, the number of reported paid lunches at the elementary level was overstated by 2,303 meals, which resulted in an understatement of the calculated Weighted Average Price. Also, in response to the results of the calculations for the 2015-2016 school year, the School Corporation requested a waiver from the Indiana Department of Education not to increase paid lunch equity. It was stated that the Indiana Department of Education approved the waiver; however, no evidence of the approval was presented for audit.

Context

The lack of internal controls was a systemic issue, which occurred throughout the audit period. The noncompliance was isolated to the 2015-2016 school year.

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP
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 210.15(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);
- (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. . . ."

Cause

Management had not developed a system of internal controls that would have ensured compliance with the grant agreement and the Special Tests and Provisions - Paid Lunch Equity compliance requirement.

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP
FEDERAL FINDINGS
(Continued)

Effect

The failure to establish an effective internal control system placed the School Corporation in 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 to ensure compliance with 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.

Auditor's Response

The criteria listed above, OMB Circular A-133, Subpart C, section .300, was in effect during the prior audit period as well as the current audit period. During the current audit period, that criteria was replaced with 2 CFR 200.303 and that is what is in effect moving forward. Those criteria are substantially the same.

It was and is the School Corporation's responsibility to be in compliance with all applicable federal regulations and guidelines when accepting a federal grant. That includes having internal controls over all applicable compliance requirements of the Child Nutrition Cluster. It is our responsibility to express an opinion on the School Corporation's compliance with each major federal program as well as to consider the School Corporation's internal controls over compliance with those types of requirements that could have a direct and material effect on each major federal program.

We acknowledge that, due to the timing of the prior audit, the School Corporation did not have time to correct the identified issues before the beginning of the current audit period; however, we are required to report the control deficiencies and instances of noncompliance, which were present in the current audit period. The responsibility for compliance with all applicable regulations and guidelines was assumed by the School Corporation when it accepted the federal grant. The timing of our audit does not release the School Corporation of that responsibility.

FINDING 2017-003

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): 14214-063-PN01, 14215-063-PN01,
14216-061-PN01, 14217-061-PN01,
45715-063-PN01, 45716-061-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Allowable Costs/Cost Principles

Audit Findings: Material Weakness, Other Matters

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP
FEDERAL FINDINGS
(Continued)

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-007.

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 Allowable Costs/Cost Principles compliance requirement.

The School Corporation did not maintain proper time and effort documentation for all employees paid from the Special Education Cluster (IDEA). Semi-Annual Certifications, Personnel Activity Reports, or other documentation supporting personnel expenditures were not completed during the audit period.

Context

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

Criteria

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over 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 200.430(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;

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP
FEDERAL FINDINGS
(Continued)

- (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);
- (iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- (v) Comply with the established accounting policies and practices of the non-Federal entity (See paragraph (h)(1)(ii) above for treatment of incidental work for IHEs.); and . . .
- (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. . . ."

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

". . . (3) 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.

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

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

Cause

Management had not developed a system of internal controls that would have ensured compliance with the Allowable Costs/Cost Principles compliance requirement.

Effect

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

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP
FEDERAL FINDINGS
(Continued)

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 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.

Auditor's Response

The criteria listed above, OMB Circular A-133, Subpart C, section .300, was in effect during the prior audit period as well as the current audit period. During the current audit period, that criteria was replaced with 2 CFR 200.303 and that is what is in effect moving forward. Those criteria are substantially the same.

It was and is the School Corporation's responsibility to be in compliance with all applicable federal regulations and guidelines when accepting a federal grant. That includes having internal controls over all applicable compliance requirements of the Child Nutrition Cluster. It is our responsibility to express an opinion on the School Corporation's compliance with each major federal program as well as to consider the School Corporation's internal controls over compliance with those types of requirements that could have a direct and material effect on each major federal program.

We acknowledge that, due to the timing of the prior audit, the School Corporation did not have time to correct the identified issues before the beginning of the current audit period; however, we are required to report the control deficiencies and instances of noncompliance, which were present in the current audit period. The responsibility for compliance with all applicable regulations and guidelines was assumed by the School Corporation when it accepted the federal grant. The timing of our audit does not release the School Corporation of that responsibility.

FINDING 2017-004

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): 15-5375, 16-5375, 17-5375
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Reporting
Audit Finding: Significant Deficiency

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.

Final Expenditure Reports for the Title I grants were prepared and submitted without any documented oversight, review or approval.

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP
FEDERAL FINDINGS
(Continued)

Context

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

Criteria

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

Management had not developed a system of internal controls to ensure compliance with 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 Reporting compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

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

The Metropolitan School District of Wayne Township

Child Nutrition Office
Phone: 317-988-7950
Fax: 317-988-7990

1155 S. High School Road
Indianapolis, IN 46241
sara.gasiorowski@wayne.k12.in.us



CORRECTIVE ACTION PLAN

FINDING 2017-001

Contact Person Responsible for Corrective Action: Sara Gasiorowski
Contact Phone Number: 317-988-7960

Views of Responsible Official:

We respectfully disagree with the fact that this is a repeat finding. We made the corrections immediately after the exit conference from the previous audit and in some cases, before the exit conference was even scheduled. However, since the State Board of Accounts is so far behind in their audit process, this audit time period had already expired before the exit conference of the previous audit was concluded.

This audit is public information and on your website. Your findings make it appear as though the MSD of Wayne Township did not comply with SBOA directives. Your incorrect information sends a negative image to everyone, including our taxpayers, parents and employees, as well as Standard and Poor's who determines our bond ratings. This should not be submitted as a repeat finding and we should not be required to submit documentation as such.

Description of Corrective Action Plan:

1. **Cash Management:** Cash balances are reviewed on a monthly basis, and checked in January and July against the Form 9 reports. The Child Nutrition Department has a positive balance in excess of the three month expenditures. The Child Nutrition Department submits a spend down plan each year to the School & Community Nutrition Department as a part of the Annual Financial Report. The approved spend down plan for SY 2015-16 was not available as it was no longer retrievable due to a change in staffing at DOE and a change in the district email system. The spend down plan for SY 2016-17 was provided during the audit.
2. **Program Income:** Monthly Activity Reports and Cash Collections Reports from the point of sale system are saved to a shared file in Google for the Business Office to review and compare to the Bank Reconciliation. This was effective with the 2017-18 school year.
3. **Reporting:** The Assistant Child Nutrition Director reviews the monthly meal counts and reimbursement submission before final submission is made. This process was implemented effective with the 2017-18 school year after the previous audit report was provided.

Anticipated Completion Date:

All actions have already been implemented because they were previously cited from the SY 13-14 and SY 14-15 audits.


(Signature)

Child Nutrition Dir.
(Title)

The Metropolitan School District of Wayne Township

Child Nutrition Office

Phone: 317-988-7950

Fax: 317-988-7990

1155 S. High School Road

Indianapolis, IN 46241

sara.gasiorowski@wayne.k12.in.us



CORRECTIVE ACTION PLAN

FINDING 2017-002

Contact Person Responsible for Corrective Action: Sara Gasiorowski

Contact Phone Number: 317-988-7960

Views of Responsible Official:

We respectfully disagree with the fact that this is a repeat finding. We made the corrections immediately after the exit conference from the previous audit and in some cases, before the exit conference was even scheduled. However, since the State Board of Accounts is so far behind in their audit process, this audit time period had already expired before the exit conference of the previous audit was concluded.

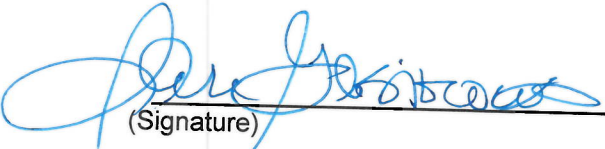
This audit is public information and on your website. Your findings make it look as though MSDWT did not comply with SBOA directives. Your incorrect information sends a negative image to everyone, including our taxpayers, parents and employees, as well as, Standard and Poor's who decides on our bond ratings. This should not be submitted as a repeat finding and we should not be required to submit documentation as such.

Description of Corrective Action Plan:

PLE calculations will be reviewed by the Assistant Child Nutrition Director prior to submission to DOE each year. A copy of the PLE calculations and back up documents will be printed out and kept in the Child Nutrition Department State Information binder.

Anticipated Completion Date:

Began effective 2017-18 school year.


(Signature)

Child Nutr. Director
(Title)



Metropolitan School District of Wayne Township
Office of Special Services

1220 S. High School Road, Indianapolis, IN 46241

PH. 317-988-8600 FAX 317-988-8705

CORRECTIVE ACTION PLAN

FINDING 2017-003 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Dr. Tara Rinehart
Contact Phone Number: 317-988-8605

Views of Responsible Official: We respectfully disagree with the fact that this is a repeat finding. We made the corrections immediately after the exit conference from the previous audit and in some cases, before the exit conference was even scheduled. However, since the State Board of Accounts is so far behind in their audit process, this audit time period had already expired before the exit conference of the previous audit was concluded.

This audit is public information and on your website. Your findings make it look as though MSDWT did not comply with SBOA directives. Your incorrect information sends a negative image to everyone, including our taxpayers, parents and employees, as well as, Standard and Poor's who decides on our bond ratings. This should not be submitted as a repeat finding and we should not be required to submit documentation as such.

Description of Corrective Action Plan: On 8/2/17 per Audit Finding 2015-007, the use of semi-annual certifications had been put in place and continue to be utilized. The School Corporation only utilizes special education grant funds for allowable grant activities per written documentation from the IDOE Office of Special Education to pay excess costs for Special Education. The Office of Special Services Administrative Assistant and Director of Special Services jointly prepares financials within the grant scope. Grants Manager reviews, revises and verifies allowable costs and expenditures. Deputy Treasurer provides oversight and guidance in cost expenditures and payroll transactions. Chief Financial Officer also provides oversight and guidance in cost expenditures and payroll transactions. Superintendent signs off on any grant before submission to IDOE.

Anticipated Completion Date: N/A

Tara Rinehart
(Signature)

Director of Special Services
(Title)

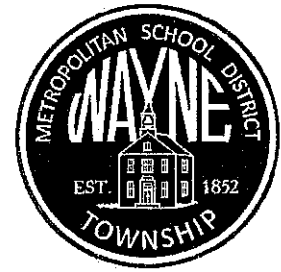
12/4/18
(Date)

Metropolitan School District of Wayne Township

1220 South High School Road Indianapolis, Indiana 46241

Phone : (317) 988-8648 Fax:(317) 988-8677

Email: anne.olson@wayne.k12.in.us



Anne Olson, Ph D.

Curriculum Coordinator

CORRECTIVE ACTION PLAN

FINDING 2017-004 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Dr. Anne Olson

Contact Phone Number: 317-988-8648

Views of Responsible Official:

We concur with the finding.

Description of Corrective Action Plan:

The administrator of the Title I program works closely with the business office, particularly the grant accountant, to monitor expenditures and reporting requirements related to the grant. The Title I administrator and grant accountant meet annually to review the Final Expenditure Reports prior to submission. Because of the complexities of this review, it always happens in-person and with specific reference to financial records. There are multiple emails documenting this ongoing communication.

The district grant accountant has always sought the Title I administrator's approval of the Final Expenditure Reports prior to submission. The Title I administrator has not signed off on Final Expenditure Reports in the past because there has not been a place for a signature on the report, nor has a signature been requested or required.

At the end of each grant cycle, the Title I Administrator will sign and approve a printed copy of the Final Expenditure Report for district records prior to the submission of the report.

Anticipated Completion Date:

Annually, upon submission of the Final Expenditure Report.

A handwritten signature in black ink, appearing to be "Anne Olson", written over a horizontal line.

(Signature)

Curriculum Coordinator / Title I Program Coordinator

(Title)

December 04, 2018

(Date)

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP
EXIT CONFERENCE

The contents of this report were discussed on December 4, 2018, with Amy Eaton, Treasurer; Dr. Jeff Butts, Superintendent of Schools; Brandon Bowman, Vice President of the School Board; and Robert Harris, Interim Chief Financial Officer.