

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

SUPPLEMENTAL COMPLIANCE REPORT
OF
LINTON-STOCKTON SCHOOL CORPORATION
GREENE COUNTY, INDIANA
July 1, 2015 to June 30, 2017



FILED
02/07/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Carla Gambill	07-01-15 to 06-30-19
Superintendent of Schools	Nicholas G. Karazsia Kathy Goad	07-01-15 to 06-30-18 07-01-18 to 06-30-19
President of the School Board	Ralph Witty	07-01-15 to 12-31-18



STATE OF INDIANA
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TO: THE OFFICIALS OF THE LINTON-STOCKTON SCHOOL
CORPORATION, GREENE COUNTY, INDIANA

This report is supplemental to our audit report of the Linton-Stockton School Corporation (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 20, 2018

LINTON-STOCKTON SCHOOL CORPORATION
FEDERAL FINDINGS

FINDING 2017-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Finding: Material Weakness

Condition

The School Corporation had not established effective internal controls over the federal program information entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the Schedule of Expenditures of Federal Awards (SEFA). One employee prepared the SEFA without evidence of a review or approval process, or other compensating controls.

Context

The lack of internal 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. . . ."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA could have occurred and remained undetected.

Recommendation

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

LINTON-STOCKTON 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 2017-002

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): 2015-2016, 2016-2017

Pass-Through Entity: Indiana Department of Education

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

Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior report related to Cash Management and Special Tests and Provisions - Paid Lunch Equity. The prior audit finding numbers were 2015-004 and 2015-005.

Condition

Management of the School Corporation had not established an effective internal control system, which would have included segregation of duties, to ensure compliance with following compliance requirements:

Cash Management

An effective internal control system was not in place to ensure that the net cash resources in the School Lunch fund were monitored to ensure that they did not exceed three months average expenditures.

Eligibility

An effective internal control system was not in place to ensure that all determinations of eligibility were calculated correctly. There was no segregation of duties, such as an oversight, review, or approval process to ensure the information was correctly entered into the system.

Reporting

One employee prepared and submitted the School Food Authority (SFA) Verification Collection Report without a documented oversight, review, or approval process in place to ensure the accuracy of the report.

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

One person was responsible for performing the verification of applications for free and reduced price meals without evidence of an oversight or review process.

LINTON-STOCKTON SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

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

Paid Lunch Equity calculations were performed; however, there was no evidence of an oversight or review process to ensure the accuracy of the calculations.

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 of the School Corporation had not developed a system of internal controls, including segregation of duties, to ensure that the School Corporation complied with the compliance requirements listed above.

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 listed above.

Questioned Costs

There were no questioned costs identified.

Recommendation

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

LINTON-STOCKTON 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 2017-003

Subject: Child Nutrition Cluster - Suspension and Debarment
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program
CFDA Numbers: 10.553, 10.555
Federal Award Numbers and Years (or Other Identifying Numbers): 2015-2016, 2016-2017
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Findings: Material Weakness, Other Matters

Condition

The School Corporation had not established an effective internal control system to ensure compliance with suspension and debarment requirements. There were no controls in place to ensure vendors were not suspended or debarred from participation in federal programs.

The School Corporation utilized a cooperative for food service bids. The cooperative administered the bidding process and verified that those vendors were not suspended or debarred. However, the School Corporation made purchases exceeding \$25,000 from vendors and did not perform any procedures to verify that those vendors were not suspended or debarred from participation in federal programs.

Context

The lack of controls was a systemic issue that occurred throughout the audit period. There was one vendor in each school year of the audit period that exceeded the \$25,000 threshold and there was no evidence that the School Corporation ensured that the vendors were not suspended or debarred.

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). . . ."

LINTON-STOCKTON SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

2 CFR 180.300 states:

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

You do this by:

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

Cause

The School Corporation's management had not developed a system of internal controls that would have ensured compliance with the suspension and debarment requirements.

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance and comply with the suspension and debarment requirements.

Views of Responsible Officials

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

FINDING 2017-004

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): 14214-24-PN01, 14215-24-PN01,
14216-24-PN01, 99914-24-PN01,
45715-24-PN01, 45716-24-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Allowable Costs/Cost Principles

Audit Findings: Material Weakness, Other Matters

LINTON-STOCKTON SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-001.

Condition

The School Corporation was a member of the Greene-Sullivan Special Education Cooperative (Cooperative). The Cooperative operated the special education program on behalf of the School Corporation and managed the special education grants. There was no oversight of the Cooperative by the School Corporation. Because the grant agreements were between the Indiana Department of Education and each member of the Cooperative, the School Corporation was ultimately responsible for ensuring compliance with the requirements.

The management of the Cooperative had not established an internal control system to ensure compliance with the Allowable Costs/Cost Principles compliance requirement. The Cooperative failed to keep the necessary documentation related to Circular A-87 for time and effort reporting for the 2015-2016 school year. For those employees that were paid entirely from the special education program, the Cooperative did not submit Semi-Annual Certification reports. For employees that had a portion of their wages paid from the special education programs, there were no personnel activity reports or equivalent documentation to support the amount of wages charged to each cost objective. There was no evidence of an oversight or review by the School Corporation to ensure compliance.

Context

The lack of controls was a systemic issue throughout the audit period. The noncompliance applied to the 2015-2016 school year. There were no Semi-Annual Certification reports completed, nor were personnel activity reports maintained to support the amount of wages paid from each cost objective during the 2015-2016 school year.

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). . . ."

LINTON-STOCKTON SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

OMB Circular A-87, Attachment B, section 8h 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. . . ."

2 CFR 200.430(i) states in part:

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

These records must:

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

Cause

Management of the School Corporation had not developed a system of internal controls that would have ensured that the Cooperative complied with the Allowable Costs/Cost Principles requirements concerning time and effort reporting.

LINTON-STOCKTON SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Effect

The failure to establish an effective internal control system enabled noncompliance to occur. Non-compliance with the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls and implement procedures to monitor the Cooperative 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.

FINDING 2017-005

Subject: Special Education Cluster (IDEA) - Procurement and Suspension and Debarment

Federal Agency: Department of Education

Federal Programs: Special Education Grants to States, Special Education Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 14214-24-PN01, 14215-24-PN01,
14216-24-PN01, 14217-24-PN01,
99914-24-PN01, 45715-24-PN01,
45716-24-PN01, 45717-22-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-003.

Condition

The School Corporation was a member of the Greene-Sullivan Special Education Cooperative (Cooperative). The Cooperative operated the special education program on behalf of the School Corporation and managed the special education grant funds. There was no oversight of the Cooperative by the School Corporation. Because the grant agreements were between the Indiana Department of Education and each member of the Cooperative, the School Corporation was ultimately responsible for ensuring compliance with the requirements.

The management of the Cooperative had not established an internal control system to ensure compliance with the procurement and suspension and debarment requirements. There was no evidence of an oversight or review by the School Corporation to ensure compliance.

LINTON-STOCKTON SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

For the 2015-2016 school year, the Cooperative did not have procedures in place to verify that vendors were not suspended or debarred or otherwise excluded from or ineligible for participation in federal assistance programs prior to entering in a contract with them.

For the 2016-2017 school year, the Cooperative did not have internal controls in place to ensure that the purchasing methods used complied with procurement procedures or with applicable state and local requirements. A local procurement policy was not implemented.

Context

The lack of controls was a systemic issue throughout the audit period. The Cooperative did not verify that vendors were not suspended or debarred prior to awarding the contracts with 100 percent of applicable vendors for the 2015-2016 school year. A local procurement policy had not been implemented during the 2016-2017 school year.

Criteria

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.318(a) states:

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

2 CFR 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."

LINTON-STOCKTON SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

You do this by:

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

Cause

Management of the School Corporation had not developed a system of internal controls that would have ensured that the Cooperative complied with the procurement and suspension and debarment requirements.

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

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

Views of Responsible Officials

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

LINTON-STOCKTON SCHOOL CORPORATION

Superintendent

Dr. Kathryn Goad

Board Members

Clint House
Les Newman
Mike Perigo
John Preble
Ralph Witty

CORRECTION ACTION PLAN

Finding 2017-001

Contact Person Responsible for Corrective Action: Carla Gambill, Treasurer

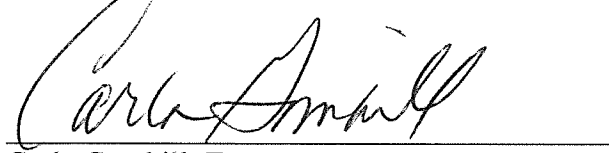
Contact Phone Number: (812) 847-6020

Views of Responsible Officials: We concur with the finding.

Description of Correction Action Plan:

- Internal controls have been revised to provide that the Schedule of Expenditures of Federal Awards (SEFA) will be prepared by the Treasurer and provided to the Superintendent for review and approval prior to submission.

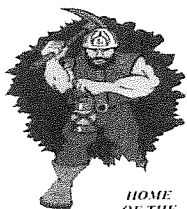
Anticipated Completion Date: Immediate



Carla Gambill, Treasurer
Linton-Stockton School Corporation



Kathryn Goad, Superintendent
Linton-Stockton School Corporation



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LINTON-STOCKTON SCHOOL CORPORATION

Superintendent

Dr. Kathryn Goad

Board Members

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Mike Perigo
John Preble
Ralph Witty

CORRECTION ACTION PLAN

Finding 2017-002

Contact Person Responsible for Corrective Action: Jessica Taylor, Food Service Director

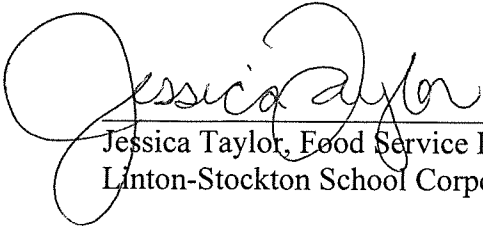
Contact Phone Number: (812) 847-6020

Views of Responsible Officials: We concur with the finding.

Description of Correction Action Plan:

- Internal controls have been revised to provide that a monthly report will be prepared by the Corporation Treasurer showing the balance in the Food Service Fund as compared to a three-month average of expenditures. That report will be reviewed and signed by the Food Service Director, the Corporation Treasurer, and the Superintendent.
- Internal controls have been revised to provide that all determinations of eligibility are correctly entered in the student software system. All free and reduced applications will be entered in the student software system by the Food Service Director and then provided to the Corporation Secretary for review to ensure that the information is correctly entered.
- Internal controls have been revised to provide that the School Food Authority (SFA) Verification Collection Report will be prepared by the Food Service Director and provided to the Corporation Secretary for review and approval prior to submission.
- Internal controls have been revised to provide that Paid Lunch Equity calculations will be prepared by the Food Service Director and provided to the Corporation Treasurer for review and approval prior to submission.

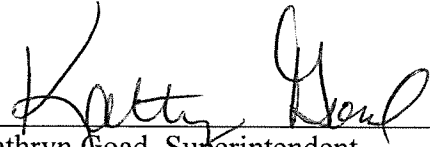
Anticipated Completion Date: Immediate



Jessica Taylor, Food Service Director
Linton-Stockton School Corporation



Carla Gambill, Treasurer
Linton-Stockton School Corporation



Kathryn Goad, Superintendent
Linton-Stockton School Corporation



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LINTON-STOCKTON SCHOOL CORPORATION

Superintendent

Dr. Kathryn Goad

Board Members

Clint House
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Mike Perigo
John Preble
Ralph Witty

CORRECTION ACTION PLAN

Finding 2017-003

Contact Person Responsible for Corrective Action: Jessica Taylor, Food Service Director

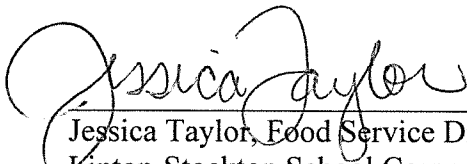
Contact Phone Number: (812) 847-6020

Views of Responsible Officials: We concur with the finding.


Description of Correction Action Plan:

- Internal controls have been revised regarding purchasing with federal dollars to include a search for the proposed vendor name on the federal website. A copy of each vendor search will be maintained by the Food Service Director. If the vendor is suspended or debarred, a contract will not be awarded. The vendor searches will be available for inspection by the Treasurer and/or Superintendent at all times.

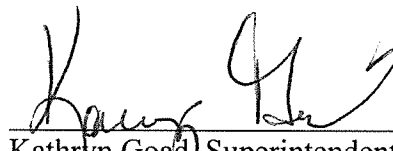
Anticipated Completion Date: Immediate



Jessica Taylor, Food Service Director
Linton-Stockton School Corporation



Carla Gambill, Treasurer
Linton-Stockton School Corporation



Kathryn Goad, Superintendent
Linton-Stockton School Corporation



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Superintendent

Dr. Kathryn Goad

Board Members

Clint House
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Mike Perigo
John Preble
Ralph Witty

CORRECTION ACTION PLAN

Finding 2017-004

Contact Person Responsible for Corrective Action: Claudia Walker, Treasurer, Greene-Sullivan Special Education Cooperative, Sarah Sparks, Director of Special Education, Greene-Sullivan Special Education Cooperative, Carla Gambill, Treasurer, Linton-Stockton School Corporation, and Kathryn Goad, Superintendent, Linton-Stockton School Corporation

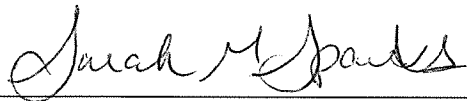
Contact Phone Number: (812) 847-8497 and (812) 847-6020

Views of Responsible Officials: We concur with the finding.

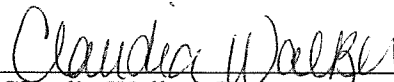
Description of Correction Action Plan:

- Greene-Sullivan Special Education Cooperative has revised internal controls regarding completion of semi-annual certification reports to require completion of the Semi-Annual Certification reports in July and December. Those reports will be approved by the Director of the Greene-Sullivan Special Education Cooperative and a copy of the approved reports will be provided to the Treasurer of Linton-Stockton School Corporation no later than July 31 and December 31 of each calendar year.

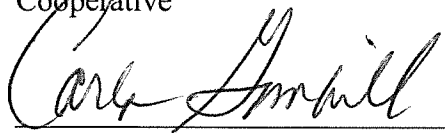
Anticipated Completion Date: Immediate



Sarah Sparks, Director of Special Education
Greene-Sullivan Special Education
Cooperative



Claudia Walker, Treasurer
Greene-Sullivan Special Education
Cooperative



Carla Gambill, Treasurer
Linton-Stockton School Corporation



Kathryn Goad, Superintendent
Linton-Stockton School Corporation



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Superintendent

Dr. Kathryn Goad

Board Members

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John Preble
Ralph Witty

CORRECTION ACTION PLAN

Finding 2017-005

Contact Person Responsible for Corrective Action: Claudia Walker, Treasurer, Greene-Sullivan Special Education Cooperative, Sarah Sparks, Director of Special Education, Greene-Sullivan Special Education Cooperative, Carla Gambill, Treasurer, Linton-Stockton School Corporation, and Kathryn Goad, Superintendent, Linton-Stockton School Corporation

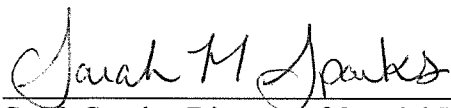
Contact Phone Number: (812) 847-8497 and (812) 847-6020

Views of Responsible Officials: We concur with the finding.

Description of Correction Action Plan:

- Greene-Sullivan Special Education Cooperative has revised internal controls regarding purchasing with federal dollars to include a search for the proposed vendor name on the federal website. A copy of each vendor search will be maintained in the vendor files. If the vendor is suspended or debarred, a contract will not be awarded. The vendor searches will be available for inspection by the Treasurer and/or Superintendent of Linton-Stockton School Corporation at all times.
- Greene-Sullivan Special Education Cooperative is in the process of adopting a procurement policy. The policy is schedule for final review and adoption at the January meeting of the Board.

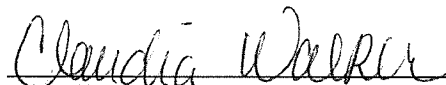
Anticipated Completion Date: January, 2019



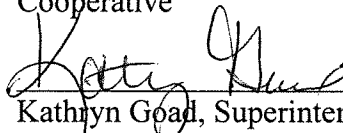
Sarah Sparks, Director of Special Education
Greene-Sullivan Special Education
Cooperative



Carla Gambill, Treasurer
Linton-Stockton School Corporation



Claudia Walker, Treasurer
Greene-Sullivan Special Education
Cooperative



Kathryn Goad, Superintendent
Linton-Stockton School Corporation



HOME
OF THE
MINERS

801 N.E. 1st Street, Linton, IN 47441 (812) 847-6020 FAX (812) 847-8659

LINTON-STOCKTON SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on December 20, 2018, with Carla Gambill, Treasurer; Kathy Goad, Superintendent of Schools; and Les Newman, School Board member.