

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

SCHOOL CITY OF MISHAWAKA

ST. JOSEPH COUNTY, INDIANA

July 1, 2016 to June 30, 2018



FILED
03/22/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Bruce N. Stahly Alex M. Newman	01-01-16 to 12-31-17 01-01-18 to 12-31-18
Superintendent of Schools	Dr. A. Dean Speicher	07-01-16 to 06-30-19
President of the School Board	Jeffery E. Emmons Richard C. Currey	01-01-16 to 12-31-17 01-01-18 to 12-31-19



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TO: THE OFFICIALS OF THE SCHOOL CITY OF MISHAWAKA, ST. JOSEPH COUNTY, INDIANA

This report is supplemental to our audit report of the School City of Mishawaka (School Corporation), for the period from July 1, 2016 to June 30, 2018. 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

February 12, 2019

SCHOOL CITY OF MISHAWAKA
FEDERAL FINDINGS

FINDING 2018-001

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness

Condition

The following deficiencies existed in the internal control system of the School Corporation related to financial transactions and reporting of disbursements:

Disbursements - Fringe Benefits

There were no internal controls in place to ensure that all disbursements were approved by the School Board (Board). The School Corporation's share of fringe benefits were not approved by the Board. These included payments to the Teacher's Retirement Fund and the Public Employee's Retirement Fund, payments for life insurance, and the School Corporation's share of Social Security and Medicare taxes.

Disbursements - Compensation Paid from Multiple Sources

An effective internal control system was not in place to ensure that wages were properly allocated between multiple funds based on the supporting time records. One employee's time records indicated that all of his time was worked within the food service program and should have been paid from the School Lunch fund; however, a portion of his wages were paid from the General fund.

Context

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

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

SCHOOL CITY OF MISHAWAKA
FEDERAL FINDINGS
(Continued)

Cause

Management of the School Corporation had not established a proper system of internal control.

Effect

The failure to establish controls could have enabled misstatements or irregularities to remain undetected.

Recommendation

We recommended that the School Corporation establish a system of internal controls related to financial transactions and reporting of disbursements.

Views of Responsible Officials

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

FINDING 2018-002

Subject: Child Nutrition Cluster - Internal Controls

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): FY 2016/2017, FY 2017/2018

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/
Cost Principles, Eligibility, Program Income

Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit regarding Program Income. The prior audit finding number was 2016-003.

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 compliance requirements listed above.

Activities Allowable or Unallowed and Allowable Costs/Cost Principles

No evidence existed to indicate that payroll and vendor transactions posted to the School Lunch fund were reviewed by a knowledgeable individual. Monthly revenue and expense reports were provided to the School Lunch Director; however, there was no evidence to indicate that the reports were reviewed.

SCHOOL CITY OF MISHAWAKA
FEDERAL FINDINGS
(Continued)

Eligibility

The School Corporation used a food service software which automatically made the eligibility determinations dependent upon the information entered into the software by applicants or School Corporation personnel. The School Corporation did not have a documented system of oversight or review to ensure that the federal income guidelines entered into the software program were accurate.

Program Income

There was no effective control system in place at the School Corporation that would have ensured that correct amounts for program income were entered into the School Corporation's financial accounting system from the cafeteria financial reporting system. Amounts were entered into the School Corporation's financial accounting system without a system of oversight, review, or approval. The Controller wrote a receipt to record earned program income based on a report created by the food service software system each month. Copies of the receipts were not provided to the Food Service Department to ensure that correct amounts were receipted. Monthly revenue and expense reports were provided to the School Lunch Director; however, there was no evidence to indicate that the reports were reviewed.

Context

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

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

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

Effect

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

SCHOOL CITY OF MISHAWAKA
FEDERAL FINDINGS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

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

Views of Responsible Officials

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

FINDING 2018-003

Subject: Child Nutrition Cluster - Procurement

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): FY 2016/2017, FY 2017/2018

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

The School Corporation did not follow its own policy or the federal requirements for procurement for small purchases or contracted purchases. The School Corporation did not obtain multiple quotes from different vendors before making small purchases or contracted purchases.

Context

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

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

SCHOOL CITY OF MISHAWAKA
FEDERAL FINDINGS
(Continued)

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

2 CFR 200.318(i) states: "The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price."

Cause

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

Effect

The failure to establish an effective internal control system enabled noncompliance to remain undetected. Noncompliance with the grant agreement and the Procurement and Suspension and Debarment 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 an effective internal control system 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.

FINDING 2018-004

Subject: Title I Grants to Local Educational Agencies - Special
Tests and Provisions - Assessment System Security

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): #16-7200, #17-7200, #18-7200,
S010A160014

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Special Tests and Provisions - Assessment System Security

Audit Finding: Material Weakness

SCHOOL CITY OF MISHAWAKA
FEDERAL FINDINGS
(Continued)

Condition

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

The School Corporation had not established an effective control to ensure that the proper employees received and signed the Indiana Testing Security and Integrity Training Agreements.

Context

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

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

Management had not developed a system of internal controls to ensure compliance with the grant agreement and the Special Tests and Provisions - Assessment System Security compliance requirement.

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls related to the grant agreement and the Special Tests and Provisions - Assessment System Security compliance requirement.

SCHOOL CITY OF MISHAWAKA
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 2018-005

Subject: Special Education - Grants to States - Activities Allowed or Unallowed,
Allowable Costs/Cost Principles, Period of Performance

Federal Agency: Department of Education

Federal Program: Special Education - Grants to States

CFDA Number: 84.027

Federal Award Numbers and Years (or Other Identifying Numbers): 14215-041-PN01, 14216-039-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/
Cost Principles, Period of Performance

Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior year audit finding number was 2016-008.

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 Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Performance compliance requirements.

Disbursements were charged to the grant funds without adequate documentation to ensure compliance with the compliance requirements listed above. Expenditures originally paid from one Special Education grant were transferred to another Special Education grant without adequate documentation. These expenditures were considered questioned costs as follows:

There were two transfers that affected both Federal Award Number 14215-041-PN01 (fund 5247) and Federal Award Number 14216-039-PN01 (fund 5248).

1. Expenditures totaling \$80,809 were transferred from fund 5248 to fund 5247 without proper supporting documentation.
2. Expenditures totaling \$31,060 were transferred from fund 5247 to fund 5248, but the accounts included in the adjustment had insufficient funds to justify the transfer.

Context

The lack of controls and noncompliance only applied to the end of Federal Award Number 14215-041-PN01 and the beginning of Federal Award Number 14216-039-PN01.

SCHOOL CITY OF MISHAWAKA
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). . . ."

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); . . .
- (iv) 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. . . ."

34 CFR 80.23 states:

"(a) *General.* Where a funding period is specified, a grantee may charge to the award only costs resulting from obligations of the funding period unless carryover of unobligated balances is permitted, in which case the carryover balances may be charged for costs resulting from obligations of the subsequent funding period.

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

SCHOOL CITY OF MISHAWAKA
FEDERAL FINDINGS
(Continued)

2 CFR 200.309 states:

"A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance (except as described in § 200.461 Publication and printing costs) and any costs incurred before the Federal awarding agency or pass-through entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity."

34 CFR 76.730 states:

"A State and a subgrantee shall keep records that fully show:

- (a) The amount of funds under the grant or subgrant;
- (b) How the State or subgrantee uses the funds;
- (c) The total cost of the project;
- (d) The share of that cost provided from other sources; and
- (e) Other records to facilitate an effective audit."

34 CFR 76.731 states: "A State and a subgrantee shall keep records to show its compliance with program requirements."

Cause

The School Corporation had not developed or implemented a system of internal controls that would have ensured compliance with the grant agreement and the compliance requirements listed above.

Effect

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

Questioned Costs

There were known questioned costs of \$111,869 as detailed in the *Condition*. Of these questioned costs, \$80,809 were from Federal Award Number 14215-041-PN01 and \$31,060 were from Federal Award Number 14216-039-PN01.

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance with the grant agreement and the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Performance compliance requirements.

Views of Responsible Officials

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



FINDING 2018-001

Contact Person Responsible for Corrective Action: Alex Newman, CFO & Director of Business
Contact Phone Number: 574-254-4503

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The Check Registers associated with the payment of fringe benefits will be emailed by the Payroll Coordinator to Accounts Payable following the docket run. Accounts Payable will print these Check Registers and include them with the Check Registers from the normal A/P docket. These Check Registers will be added together by Accounts Payable and the documentation for Board Approval will be reviewed and signed off on by the Chief Financial Officer. Once verified by the Chief Financial Officer, the Check Registers and Summary document will be sent to the Superintendent's Office and included on the agenda for approval at the next Board Meeting.

Anticipated Date of Completion: February 2019

FINDING 2018-002

Contact Person Responsible for Corrective Action: Peggy Baer, Food Service Coordinator
Contact Phone Number: 574-254-4508

Views of Responsible Official: We concur with the findings, but question whether findings from the previous audit were repeated.

Description of Corrective Action Plan: All payroll timecards are reviewed and approved by the Food Service Coordinator. However, we agree there was no detailed reporting provided to the Food Service Coordinator following the calculation of payroll to verify that employees were not charged to the Food Service Program by mistake. Moving forward, distribution reports will be printed from the Payroll System and provided to the Food Service Coordinator for review after each payroll date. The Food Service Coordinator will review the employees listed in the report, sign, and file the report for documentation purposes. If any employees were charged incorrectly, the Food Service Coordinator will let the Payroll Coordinator know and the appropriate correction will be made.

School City of Mishawaka utilizes NutriKids software system to determine eligibility for free and reduced school lunch prices. The parameters that are used to determine eligibility are defined by the State of Indiana and provided directly to the NutriKids software system. Moving forward, the Food Service Coordinator and Assistant will print the parameters out of the NutriKids system, compare the figures to that of the state, and sign off that they are accurate.

In the immediate prior audit, School City of Mishawaka received finding 2016-003 which stated the receipting done by the Controller was not being reviewed by the Food Service Department once entered

Administrative Center

into the system. The corrective action plan stated that the receipt would be printed off and provided to the Food Service Department on a monthly basis to ensure accuracy. This procedure was put in place in January 2018. The School Corporation does acknowledge that the adjusting entries for meals purchased on account were not shared with the Food Service Coordinator, and the Coordinator did not sign each monthly receipt to document the review. Moving forward, the adjusting entries will also be shared with the Food Service Coordinator, and both the monthly receipt and adjusting entries will be signed by the Coordinator to document the review.

The Administrative Assistant for Food Service completes monthly revenue and expenditure reports for the Director of Food Service and Chief Financial Officer. Moving forward, these reports will be signed by the Director of Food Service to document the review occurred.

Anticipated Completion Date: March 2019

FINDING 2018-003

Contact Person Responsible for Corrective Action: Peggy Baer, Food Service Coordinator
Contact Phone Number: 574-254-4508

Views of Responsible Official: We concur with the findings.

Description of Corrective Action Plan: The School Corporation acknowledges that requirements for procurement for small purchases or contracted purchases were not properly followed in certain instances. The School corporation acknowledges multiple quotes are to be obtained for small purchases. The Food Service Coordinator and Chief Financial Officer will work together to document the various vendors being utilized and make sure the proper procurement method has been used. The Food Service Department will also create a spreadsheet to track the amounts we are spending with each vendor on small purchases to ensure we are not utilizing the same vendor too often. This spreadsheet, in addition to all vendor payments, will be reviewed by the Food Service Coordinator and Chief Financial Officer during a scheduled monthly meeting to ensure compliance.

Anticipated Completion Date: April 2019

FINDING 2018-004

Contact Person Responsible for Corrective Action: Sarah Hickle, Director of Student Learning
Contact Phone Number: 574-254-4558

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The administration understands that while the School Corporation adhered to all of the requirements as outlined in the Indiana Assessment Policies, Administration, and Security Manual, a secondary internal control was not in place in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions compliance requirement.

The Corporation Test Coordinator (CTC) implemented an effective, secondary internal control system to ensure that the proper employees received the Indiana Security and Integrity Training and corresponding Agreement Form at the start of the 2018-19 School Year. This control includes a tracking log of all staff required to complete the training under the requirements set forth by the Indiana Department Education. Further, all primary mandates as outlined in the Indiana Assessment Policies, Administration, and Security Manual were followed accordingly. The Finding in question reflects the 2016-17 & 2017-18 school years, respectively.

Anticipated Date of Completion: Corrective Action took place effective the start of the 2018-2019 school year.

FINDING 2018-005

Contact Person Responsible for Corrective Action: Alex Newman, CFO & Director of Business
Contact Phone Number: 574-254-4503

Views of Responsible Official: We concur with the finding as it relates to this set of transfers. However, the difficulty in providing justification for the transfers results from the division of the 2014-2016 Grant allocation once the Joint Services program was dissolved.

Description of Corrective Action Plan: The administration understands that proper documentation was not immediately available to support the transfers of expenditures between the two Special Education Grants. While it is possible that a portion of the transfer may have been for expenditures prior to the start of the grant period, this would have been a result of dividing the grant funds between two school corporations toward the end of the grant period.

The transfer of expenditures only involved Special Education Grant funds, and did not create any new expenses. Any amount transferred would have been for Special Education related services. Again, we believe this to be an isolated incident resulting from the one-time split of a grant fund mid-way through the grant period. Moving forward, backup documentation will be provided for any adjusting entries made by the Controller. Adjustments involving Federal Grants will be documented in a way that proves the expenses took place within the period of performance. The Chief Financial officer will review that backup documentation and adjusting entries during the monthly review process. The Chief Financial Officer will also sign off on the adjustments to document the review.

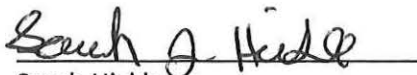
Anticipated Date of Completion: March 2019



Alex M. Newman
CFO & Director of Business Services



Peggy Baer
Food Service Coordinator



Sarah Hickel
Director of Student Learning & Innovation

SCHOOL CITY OF MISHAWAKA
EXIT CONFERENCE

The contents of this report were discussed on February 12, 2019, with Alex M. Newman, Treasurer; Richard C. Currey, President of the School Board; William D. Pemberton, School Board member; Amanda Roberts, School Board member; and Tracey R. Bolin, Controller.