

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

NORTH JUDSON-SAN PIERRE SCHOOL CORPORATION

STARKE COUNTY, INDIANA

July 1, 2016 to June 30, 2018



FILED
03/27/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Federal Findings:	
Finding 2018-001	
Financial Transactions and Reporting	4-5
Finding 2018-002	
Child Nutrition Cluster - Internal Controls.....	6-7
Finding 2018-003	
Special Education Cluster (IDEA) - Internal Controls.....	7-9
Finding 2018-004	
Special Education Cluster (IDEA) - Allowable Costs/Cost Principles.....	9-11
Finding 2018-005	
Special Education Cluster (IDEA) - Level of Effort, Earmarking, Reporting.....	12-14
Corrective Action Plan.....	15-17
Exit Conference.....	18

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Guy Richie	07-01-16 to 06-30-19
Superintendent of Schools	Dr. Annette Zupin	07-01-16 to 06-30-19
President of the School Board	Patricia Goin Sheila Akers	07-01-16 to 06-30-17 07-01-17 to 06-30-19



STATE OF INDIANA
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TO: THE OFFICIALS OF THE NORTH JUDSON-SAN PIERRE
SCHOOL CORPORATION, STARKE COUNTY, INDIANA

This report is supplemental to our audit report of the North Judson-San Pierre School Corporation (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 21, 2019

NORTH JUDSON-SAN PIERRE SCHOOL CORPORATION
FEDERAL FINDINGS

FINDING 2018-001

Subject: Financial Transactions and Reporting
Audit Findings: Material Weakness, Noncompliance

Condition

The School Corporation did not have a proper system of internal controls related to disbursements for fringe benefits. There were no controls in place to ensure that disbursements were properly documented and supported. One employee was responsible for payment of fringe benefits and retention of invoices supporting the validity of the disbursements without oversight, review, or other controls to ensure accuracy and completeness.

Supporting documentation was not retained to support the disbursements for fringe benefits, such as health, dental, and vision insurance coverage. Health, dental, and vision benefits paid for the 2016-2017 and 2017-2018 school years totaled \$1,027,531 and \$ 1,033,735, respectively. Subsequently, officials were able to contact vendors to obtain documentation and provide payroll deduction reports to support the disbursements made.

Context

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

Criteria

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

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

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

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

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

NORTH JUDSON-SAN PIERRE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Indiana Code 5-11-10-1.6 states in part:

". . . (b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

Cause

Management of the School Corporation had not established a proper system of internal control that would have ensured that documentation of disbursements of fringe benefits was retained. An evaluation of the School Corporation's system of internal control had not been conducted.

Effect

The failure to establish and monitor controls related to the payment of fringe benefits allowed for material noncompliance to remain undetected.

Recommendation

We recommended that the School Corporation's management establish and properly monitor the system of internal controls to ensure that financial transactions will be properly supported.

Views of Responsible Officials

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

NORTH JUDSON-SAN PIERRE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

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 16/17, FY 17/18

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles,
Cash Management, Eligibility, Program Income,
Special Tests and Provisions - Paid Lunch Equity

Audit Finding: Material Weakness

Repeat Finding

This is a repeat of Findings 2016-003 and 2016-004 from the immediately prior audit regarding cash management and eligibility.

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 following compliance requirements:

Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Program Income

The School Corporation had not designed or implemented adequate internal controls to ensure that payroll disbursements were only for food service operating costs. There were no controls in place to ensure that payroll disbursements were supported by timesheets and time cards, or time and effort reports for all employees paid from the School Lunch fund.

Cash Management - School Breakfast and National School Lunch Programs

The School Corporation established controls and procedures to monitor the School Lunch fund monthly cash balances to ensure that they were limited to three months average expenditures; however, the review and monitoring process was not documented.

Eligibility - School Breakfast and National School Lunch Programs

One employee entered the direct certified students into the food service software system without any evidence of an independent oversight, review, or approval process to ensure all direct certified students were entered correctly.

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

The Food Service Treasurer completed the paid lunch equity calculation. There was no evidence of an oversight, review, or approval process to ensure the accuracy and completeness of the calculation.

Context

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

NORTH JUDSON-SAN PIERRE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

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

The School Corporation's management had not developed or implemented a system of internal controls to ensure compliance with the grant agreement and 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. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance with the 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: Special Education Cluster (IDEA) - Internal Controls

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): 14216-109-PN01, 14217-109-PN01,
18611-109-PN01, 45717-109-PN01,
18619-109-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Activities Allowed or Unallowed, Period of Performance, Reporting

Audit Finding: Material Weakness

NORTH JUDSON-SAN PIERRE SCHOOL CORPORATION
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 following compliance requirements:

Activities Allowed or Unallowed, Period of Performance

The School Corporation did not have a system of internal controls in place to ensure that amounts for payroll withholdings and employee fringe benefits made by electronic fund transfers were documented, reviewed, verified, and incurred during the period of performance.

Reporting

The Child Count Report was completed by the Treasurer and signed by the Superintendent/Special Education Director; however, the Superintendent/Special Education Director did not review the report for accuracy or ensure that it agreed to supporting documentation.

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

The School Corporation had not developed a system of internal controls to ensure compliance with the grant agreement and 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. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

Questioned Costs

There were no questioned costs identified.

NORTH JUDSON-SAN PIERRE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Recommendation

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

Views of Responsible Officials

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

FINDING 2018-004

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): 14216-109-PN01, 14217-109-PN01,
18611-109-PN01, 45717-109-PN01,
18619-109-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Allowable Costs/Cost Principles

Audit Findings: Material Weakness, Modified Opinion

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 Allowable Costs/Cost Principles compliance requirement. The School Corporation had not established controls to ensure that supporting documentation was retained to support the payment of employee fringe benefits related to insurance. Additionally, controls had not been established to ensure appropriate time records were maintained in support of compensation paid to employees from grant funds.

The School Corporation was unable to provide supporting documentation for the payment of employee fringe benefits related to health, vision, and dental insurance for 9 of the 40 claims tested. These undocumented disbursements resulted in questioned costs of \$2,177. When the sample errors were projected to the population as a whole, additional likely errors of \$16,679 were identified.

The School Corporation did not provide documentation that would have served as a certification of days or hours worked for the special education program for one employee.

Context

The lack of controls was a systemic issue throughout the audit period. The lack of adequate supporting documentation prevented the determination of the School Corporation's compliance with the Allowable Costs/Cost Principles compliance requirement.

NORTH JUDSON-SAN PIERRE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

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). . . ."

2 CFR 200.403 states in part:

"Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

(a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.

(b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items. . . .

(g) Be adequately documented. . . ."

2 CFR 200.431 states in part:

"(a) Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. Except as provided elsewhere in these principles, the costs of fringe benefits are allowable provided that the benefits are reasonable and are required by law, non-Federal entity-employee agreement, or an established policy of the non-Federal entity. . . .

(c) The cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in § 200.447 Insurance and indemnification); pension plan costs (see paragraph (i) of this section); and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits, must be allocated to Federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such Federal awards and other activities, and charged as direct or indirect costs in accordance with the non-Federal entity's accounting practices. . . ."

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.

NORTH JUDSON-SAN PIERRE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

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 allocated using different allocation bases; or an unallowable activity and a direct or indirect costs activity. . . ."

Cause

Management had not developed a system of internal controls that would have ensured that adequate supporting documentation was maintained related to the Allowable Costs/Cost Principles compliance requirement.

Effect

The failure to establish an effective internal control system and failure to maintain adequate supporting documentation prevented the determination of the School Corporation's compliance with the Allowable Costs/Cost Principles compliance requirement.

Questioned Costs

Known questioned costs in the amount of \$2,177 have been identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure that appropriate records are developed and maintained to support costs related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

Views of Responsible Officials

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

NORTH JUDSON-SAN PIERRE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

FINDING 2018-005

Subject: Special Education Cluster (IDEA) - Level of Effort, Earmarking, Reporting

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): 14216-109-PN01, 14217-109-PN01,
18611-109-PN01, 45717-109-PN01,
18619-109-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Matching, Level of Effort, Earmarking; Reporting

Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat of Findings 2016-010 and 2016-011 from the immediately prior audit.

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 level of effort, earmarking, and reporting requirements.

The School Corporation had not designed or implemented effective internal controls to ensure that amounts considered in maintaining the level of effort, earmarked for private schools, and reported for proportionate shares for the non-public school services were accurate and supported by the School Corporation records.

Amounts reported for compliance with level of effort - maintenance of effort were not supported by the School Corporation's records. A proportionate share of special education funds was earmarked to the local private school. The School Corporation could not provide records to substantiate that services were provided, and that the dollar amount of the services were reported accurately on the Quarterly Monitoring Report for Proportional Shares for Non-Public Schools.

Context

The lack of controls and failure to maintain records to document compliance 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). . . ."

NORTH JUDSON-SAN PIERRE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

34 CFR 300.203(b) states:

"Compliance standard.

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

511 IAC 7-34-7(b) states:

"The public agency, in providing special education and related services to students in nonpublic schools and facilities, must expend at least an amount that is the same proportion of the public agency total subgrant under 20 U.S.C. 1411(f) as the number of nonpublic school students with disabilities, who are enrolled by their parents in nonpublic schools or facilities within its boundaries, is to the total number of students with disabilities of the same age range."

2 CFR 200.333 states in part:

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

2 CFR 200.302(b) states in part:

"The financial management system of each non-Federal entity must provide for the following:
. . .

- (2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.327 Financial reporting . . ."

NORTH JUDSON-SAN PIERRE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Cause

Management had not developed a system of internal controls that would have ensured that records and supporting documentation were maintained to support compliance with the compliance requirements listed above.

Effect

The failure to establish an effective internal control system and failure to maintain adequate supporting documentation prevented the determination of the School Corporation's compliance with the compliance requirements listed above.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure that supporting documentation and financial records will be maintained to support compliance 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.



NORTH JUDSON-SAN PIERRE

S C H O O L C O R P O R A T I O N

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Dr. Annette Zupin
Superintendent

February 13, 2019

CORRECTIVE ACTION PLAN

FINDING 2018-001

Contact Person Responsible for Corrective Action: Guy Richie

Contact Phone Number: 574-896-2155 ext. #504

Views of Responsible Official:

We concur with the finding.

Description of the Corrective Action Plan:

The NJ-SP School Corporation has already implemented controls, beginning in January 2019, that assure all invoices are being attached to the monthly claim form that they correspond to.

FINDING 2018-002

Contact Person Responsible for Corrective Action: Guy Richie

Contact Phone Number: 574-896-2155 ext. #504

Views of Responsible Official:

We concur with the finding.

Description of the Corrective Action Plan:

The NJ-SP School Corporation will implement internal controls to oversee that the Food Service Program has at least two persons overseeing that direct certified students are being entered and approved properly along with paid lunch equity calculation. This process will go into effect beginning July 1, 2019.

The NJ-SP School Corporation continues to monitor the three month expenditure average on a monthly basis. This is currently being reviewed and signed off by two employees. The NJ-SP School Corporation has bought new equipment along with increasing salaries July 2018. The School Corporation will continue to find other ways to increase the expenditures that may include more equipment purchases, any additional required employees, or different food supplies.

The NJ-SP will use time sheets and/or time cards to monitor any employees paid from the food service fund. The NJ-SP School Corporation will also monitor employees to assure that all salaries and benefits paid from the food service fund are for food service related operating costs. These controls will be implemented by July 1, 2019.

FINDING 2018-003

Contact Person Responsible for Corrective Action: Guy Richie
Contact Phone Number: 574-896-2155 ext. #504

Views of Responsible Official:
We concur with the finding.

Description of the Corrective Action Plan:

The NJ-SP School Corporation has already implemented controls, beginning in January 2019, that assure all invoices are being attached to the monthly claim form that they correspond to. The NJ-SP School Corporation will implement internal controls that at least two employees are reviewing and signing off on the child count report to assure that the report agrees to the supporting documentation. A copy of this report and signature form will be filed at the Central Office. These controls will be implemented by July 1, 2019.

FINDING 2018-004

Contact Person Responsible for Corrective Action: Guy Richie
Contact Phone Number: 574-896-2155 ext. #504

Views of Responsible Official:
We concur with the finding.

Description of the Corrective Action Plan:

The NJ-SP School Corporation has already implemented controls, beginning in January 2019, that assure all invoices are being attached to the monthly claim form that they correspond to. The NJ-SP will use time sheets and/or time cards to monitor any employees paid from the special education grants. The NJ-SP School Corporation will implement internal controls to assure that the allowable costs/cost principles are met. This will be done with verification reports from the corporation financial system that will be reviewed and signed by two NJ-SP employees. These controls will be implemented by September 2019.

FINDING 2018-005

Contact Person Responsible for Corrective Action: Guy Richie
Contact Phone Number: 574-896-2155 ext. #504

We concur with the finding.

Description of the Corrective Action Plan:

The NJ-SP will use time sheets and/or time cards to monitor any employees paid from the special education grants. The NJ-SP School Corporation will implement internal controls to assure that The proportionate amounts are being met and that the grant stipulations are adhered to. There will be two employees to monitor, review, and sign off on the monitoring reports. These controls will be implemented by September 2019.

Anticipated Completion Date: September 1, 2019



(Signature)



(Treasurer)



(Date)

NORTH JUDSON-SAN PIERRE SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on February 21, 2019, with Guy Richie, Treasurer; Dr. Annette Zupin, Superintendent of Schools; Sheila Akers, President of the School Board; and Sandra Kersting-Rudd, School Board member.