

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

SUPPLEMENTAL COMPLIANCE REPORT
OF
DECATUR COUNTY COMMUNITY SCHOOLS
DECATUR COUNTY, INDIANA
July 1, 2016 to June 30, 2018



FILED
04/10/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Louise S. Smith	01-01-16 to 12-31-19
Superintendent of Schools	Johnny D. Budd Dr. S. Jarrod Burns	07-01-16 to 06-30-17 07-01-17 to 06-30-21
President of the School Board	Todd Mauer Lizette Bell	01-01-16 to 12-31-18 01-01-19 to 12-31-19



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TO: THE OFFICIALS OF THE DECATUR COUNTY COMMUNITY
SCHOOLS, DECATUR COUNTY, INDIANA

This report is supplemental to our audit report of the Decatur County Community Schools (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

March 28, 2019

DECATUR COUNTY COMMUNITY SCHOOLS
FEDERAL FINDINGS

FINDING 2018-001

Subject: Financial Transactions and Reporting - Self-Insurance Fund
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2016-001.

Condition

Management of the School Corporation had not established an internal control system related to financial transactions and reporting for the activity of their Self-Insurance fund.

The School Corporation utilized a third-party administrator to administer the Decatur County Community Schools employee benefits (Self-Insurance fund). The administrator provided the School Corporation with a reconciliation worksheet showing the monthly income (receipts), expenditures (disbursements), and ending cash balances. The School Corporation did not include the receipts or the disbursements in the Self-Insurance fund on the financial statement.

Audit adjustments were proposed, accepted by the School Corporation, and made to the financial statement.

Effective January 1, 2019, the Self-Insurance fund will be considered a trust and will no longer be incorporated in the financial statement of the School Corporation.

Context

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

Criteria

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

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

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

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

DECATUR COUNTY COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

Cause

Management of the School Corporation had not established an effective system of internal control to ensure proper reporting of the receipts, disbursements, and cash balances of the Self-Insurance fund.

Effect

The failure to establish an effective control system enabled misstatements to occur and remain undetected.

Recommendation

We recommended that the School Corporation establish a system of internal controls related to financial transactions and reporting. We also recommended that the Self-Insurance fund be properly reported on the School Corporation's financial statement.

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: Financial Transactions and Reporting
Audit Finding: Material Weakness

Condition

There were deficiencies in the internal control system of the School Corporation related to financial transactions and reporting.

1. Lack of Segregation of Duties: The School Corporation had not separated incompatible activities related to electronic transaction receipts and adjustments.

Receipts - Electronic Transactions

The Business Manager was primarily responsible for posting electronic transaction receipts. There was no documentation of an oversight, review, or approval process to ensure the receipts were properly posted to the records.

Adjustments

Adjustments were made to correct posting errors primarily by the Business Manager without a system of oversight, review, or approval. Additionally, there were no policies, procedures, or controls in place to ensure the proper documentation of adjustments.

DECATUR COUNTY COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

2. Monitoring of Controls: The School Corporation had no process to identify or communicate corrective actions to improve controls. Effective internal controls over financial transactions and reporting require the School Corporation to monitor and assess the quality of the system of internal control.

Context

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

Criteria

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

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

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

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

"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. . . .

A baseline of the current state of the internal control system is compared against the original design of the internal control system. The baseline consists of issues and deficiencies identified in the internal control system. The results of the monitoring process are evaluated and documented. . . .

Management remediates identified issues. . . ."

Cause

Management of the School Corporation had not established a proper system of internal control over financial transactions and reporting related to electronic transaction receipts, adjustments, and the monitoring of controls.

DECATUR COUNTY COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Effect

The failure to establish an effective system of internal controls could have enabled misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the School Corporation at risk that controls may not be designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, misstatements in a timely manner.

Recommendation

We recommended that the School Corporation's management establish a system of internal controls, including segregation of duties, related to financial transactions and reporting.

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 - Cash Management
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): FY 16-17, FY 17-18
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Cash Management
Audit Finding: Material Weakness

Repeat Finding

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

Condition

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

One employee was responsible for calculating the three month average expenditures for the Child Nutrition Program without any evidence of an independent oversight, review, or approval process to ensure the accuracy of the calculation.

Context

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

DECATUR COUNTY COMMUNITY SCHOOLS
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

Management had not developed a system of internal controls to ensure compliance with the grant agreement and the Cash Management compliance requirement.

Effect

The failure to establish an effective internal control system, which would include segregation of duties, placed the School Corporation at risk of noncompliance with the grant agreement and the Cash Management compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance with the grant agreement and the Cash Management 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: Child Nutrition Cluster - Procurement and 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): FY 16-17, FY 17-18
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Findings: Material Weakness, Other Matters

DECATUR COUNTY COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2016-006.

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.

Procurement

The School Corporation had not implemented a system of internal controls or adopted a policy to ensure compliance with procurement requirements. There was no evidence of an oversight, review, or approval process to ensure compliance with the Uniform Guidance requirements.

The School Corporation did not revise their existing purchasing policy in conformance with procurement requirements. These standards included micro-purchases, small purchases, and other purchases including those with sole source vendors. The School Corporation did not have written standards covering conflicts of interest governing the performance of its employees engaged in the selection, award, and administration of contracts. Additionally, the School Corporation did not have a policy to maintain, and did not maintain, the history of its procurements.

Suspension and Debarment

The School Corporation did verify whether vendors were suspended or debarred; however, this was done after entering into a covered transaction. There was no evidence of an oversight, review, or approval process by the School Corporation to ensure that a vendor was not suspended or debarred prior to entering into a covered transaction.

Context

The lack of controls and noncompliance were systemic issues, which occurred 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). . . ."

DECATUR COUNTY COMMUNITY SCHOOLS
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(c) states:

- "(1) The non-Federal entity must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the non-Federal entity may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, non-Federal entities may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the non-Federal entity.
- (2) If the non-Federal entity has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, the non-Federal entity must also maintain written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization."

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."

2 CFR 200.320 states in part:

"The non-Federal entity must use one of the following methods of procurement.

(a) Procurement by micro-purchases. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$3,000 (or \$2,000 in the case of acquisitions for construction subject to the Davis-Bacon Act). To the extent practicable, the non-Federal entity must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the non-Federal entity considers the price to be reasonable.

(b) Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. . . .

DECATUR COUNTY COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

(f) Procurement by noncompetitive proposals. Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- (1) The item is available only from a single source;
- (2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- (3) The Federal awarding agency or pass-through entity expressly authorizes non-competitive proposals in response to a written request from the non-Federal entity; or
- (4) After solicitation of a number of sources, competition is determined inadequate."

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

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

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

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

DECATUR COUNTY COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

FINDING 2018-005

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): 14216-003-PN01, 14217-003-PN01,
18611-143-PN01, 45716-003-PN01,
45717-003-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 report. The prior audit finding number was 2016-005.

Condition

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

Procurement

The School Corporation had not established an effective internal control system to ensure that the purchasing method used complied with procurement requirements. The School Corporation did not obtain price or rate quotations from an adequate number of sources for purchases of goods or services exceeding \$3,500.

Suspension and Debarment

The School Corporation had not established an effective internal control system to ensure vendors were not suspended or debarred from participation in federal programs. The School Corporation did not perform any procedures to verify that vendors were not suspended or debarred from participation in federal programs before entering into a covered transaction.

Context

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

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

DECATUR COUNTY COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

(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 200.320 states in part:

"The non-Federal entity must use one of the following methods of procurement. . . ."

(b) Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. . . ."

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 grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Effect

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

Questioned Costs

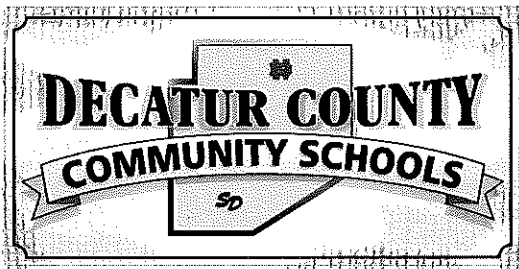
There were no questioned costs identified.

Recommendation

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



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CORRECTIVE ACTION PLAN

FINDING 2018-001

Contact Person Responsible for Corrective Action: Louise Smith, Business Manager

Contact Phone number: 812-663-4595

Views of Responsible Official: We received our final audit report for the 14-16 audit period on January 7, 2019, after the period being audited in this report. The recommendations relating to the self-insurance fund were corrected when reported in the 14-16 audit report. Detail is listed below:

Description of Corrective Action Plan: Corrective action was taken to include self-insurance receipts, disbursement and fund balance in our December 31, 2018 Form 9 submission. This will ensure that these funds are included on our financial statements. The Third Party Administrator has also submitted the necessary forms to change the self-insurance fund to a Trust effective January 1, 2019. When approved by the IRS, and the fund is changed to a Trust, we will no longer be required to include funds held by the TPA on our financial statements. We now have a copy of the Trust document.

Regarding internal controls, we have started the process of writing and implementing internal controls, however, they are not complete and adequate at this time. Management will write and implement a system of internal controls relating to financial transactions, with completion targeted for December 31, 2019.

Administration

Superintendent

Jarrod Burns, Ph.D.

Business Manager

Weedie Smith

Director of Learning

Debbie Reynolds

Director of Special Ed.

Nick Flowers

Director of Transportation

Kathy Land

Director of Food Service

Jeni Niese

Deputy Treasurer

Kathy Wiggins

Bookkeeper

Amy Hacker

Board of School Trustees

Todd Mauer

Joyce Geis

Lizette Bell

Chris Owens

Steve AmRhein

Tim Roscoe

Matt Hoeing

FINDING 2018-002

Contact Person Responsible for Corrective Action: Louise Smith, Business Manager; Kathy Land, Executive Secretary/Transportation Director; Nicholas Flowers, Director of Special Education
Contact Phone number: 812-663-4595

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan: Segregation of Duties: The monthly bank statement is reviewed by our Executive Secretary/Transportation Director. Detail of various transactions, including electronic deposits, will be provided to this reviewer to verify correctness. Adjustments will be reviewed/approved by the Director of Special Education. This process will start in March, 2019.

Regarding internal controls, we have started the process of writing and implementing internal controls, however, they are not complete and adequate at this time. Management will write and implement a system of internal controls relating to financial transactions, with completion targeted for December 31, 2019.

FINDING 2018-003

Contact Person Responsible for Corrective Action: Louise Smith, Business Manager and Jennifer Niese, Data Manager and Food Service Director
Contact Phone number: 812-663-4595

Views of Responsible Official: We received our final audit report for the 14-16 audit period on January 7, 2019, after the period being audited in this report. The recommendations relating to Child Nutrition were corrected when reported in the 14-16 audit report. Detail is listed below:

Description of Corrective Action Plan: As a result of our 14-16 audit discussion, starting in October, 2018, the Food Service Director prepares a spreadsheet monthly recording the school lunch fund balances for each of the four schools and the central office. This spreadsheet is reviewed monthly by the Business Manager and compared to the calculated three (3) month average expenditures for the previous school year. This review is documented and retained for auditor review.

FINDING 2018-004, FINDING 2018-005

Contact Person Responsible for Corrective Action: Louise Smith, Business Manager; Jennifer Niese, Data Manager/Food Service Director and Nicholas Flowers, Director of Special Education
Contact Phone number: 812-663-4595

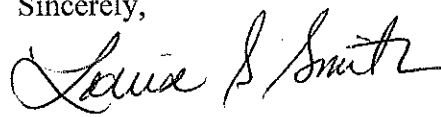
Views of Responsible Official: We received our final audit report for the 14-16 audit period on January 7, 2019, after the period being audited in this report. Some of the recommendations relating to procurement have been corrected. Detail is listed below:


We currently contract with NEOLA for corporate policy updates. It appears this section was missed when it was to be approved in 2016. The required Procurement policy was approved by the DCCS school board on November 14, 2018.

Description of Corrective Action Plan: We have implemented procurement policies since that time; however, they were not in place during the audit period. The food service director is responsible for contacting potential vendors when small purchases are needed. Awards are granted with price having the highest weight and with all documentation being kept by the food service director for audit review. Invitation for Bids (IFB) are done when procuring milk and bread yearly. These are advertised 2 times in the paper with sealed bids being opened by the Business Manager and the Food Service Director and again with price being weighed the highest.

Our Food Service Director runs vendors through the SAM system on a quarterly basis to ensure they are not on the Suspension and Debarment list. Due to discussion during this audit, we have learned that vendors that have a potential of having purchases over \$25,000 should be checked prior to ordering. We will institute this practice starting March, 2019. The list of vendors checked is reviewed by the Business Manager and maintained for auditor review. All parties involved in purchasing are now aware of this requirement.

If there are any questions, my contact information is listed below.

Sincerely,

Louise S. Smith
Business Manager
812-663-4595, Ext 5003
wsmith@decaturco.k12.in.us


S. Jarrod Burns, Ed. D
Superintendent
812-663-4595, Ext. 5001
jburns@decaturco.k12.in.us

DECATUR COUNTY COMMUNITY SCHOOLS
EXIT CONFERENCE

The contents of this report were discussed on March 28, 2019, with Louise S. Smith, Treasurer; Dr. S. Jarrod Burns, Superintendent of Schools; Lizette Bell, President of the School Board; and Jennifer Niese, Data Manager/Food Service Director.