

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

WEST NOBLE SCHOOL CORPORATION

NOBLE COUNTY, INDIANA

July 1, 2016 to June 30, 2018



FILED
05/30/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Barbara Fought	07-01-16 to 06-30-19
Superintendent of Schools	Dr. Dennis VanDuyne Galen Mast	07-01-16 to 06-30-17 07-01-17 to 06-30-19
President of the School Board	Todd Moore Travis Stohlman	01-01-16 to 12-31-18 01-01-19 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE WEST NOBLE SCHOOL CORPORATION, NOBLE COUNTY, INDIANA

This report is supplemental to our audit report of the West Noble 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 and Audit Results and Comments 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 and should be viewed in conjunction with the Audit Results and Comments as described below.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Corrective Action Plan for the Federal Findings and Official Response to the Audit Results and Comments, incorporated within this report, were not verified for accuracy.

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

May 1, 2019

WEST NOBLE SCHOOL CORPORATION
FEDERAL FINDINGS

FINDING 2018-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

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

Condition

The School Corporation did not have a proper system of internal controls in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

The School Corporation had not established effective internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway), which is a financial reporting system used to compile the School Corporation's SEFA. One employee prepared the federal award information entered into Gateway without a control process in place to ensure its accuracy before submission.

Context

The SEFA contained the following errors:

1. The Child Nutrition Cluster expenditures were overstated by \$291,694 for fiscal year 2017 and understated by \$146,372 for fiscal year 2018.
2. The Special Education Cluster (IDEA) expenditures were understated by \$527,264 for fiscal year 2017 and \$3,596 for fiscal year 2018.
3. The English Language Acquisition State Grants were understated by \$106,074 for fiscal year 2018.

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

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. . . .

WEST NOBLE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

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. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- Accurate and timely recording of transactions. . . ."

2 CFR 200.508 states in part:

"The auditee must: . . .

- (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

WEST NOBLE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Cause

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

Effect

Without a proper system of internal controls in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context*.

Recommendation

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

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: Significant Deficiency

Condition

Segregation of duties were not appropriate over timesheet approvals at West Noble Primary School. The principal at the school completed, altered, and approved time cards for staff, including family members. The lack of segregation of duties could have enabled material misstatements or irregularities to remain undetected.

Context

The lack of adequate internal controls and lack of monitoring of controls over timesheet approvals at the West Noble Primary School 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. . . .

WEST NOBLE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

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. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- Accurate and timely recording of transactions. . . ."

Cause

Management of the School Corporation had not established a proper system of internal controls over timesheet approvals at the West Noble Primary School that segregated key functions.

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, including segregation of duties, related to timesheet approvals at the West Noble Primary School.

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

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: Department of Education

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

Audit Finding: Material Weakness

Repeat Finding

This is a repeat of Finding 2016-004 from the immediately prior audit report regarding Cash Management and Reporting.

WEST NOBLE 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: Cash Management, Eligibility, Reporting, and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP).

Cash Management

The School Corporation had not established procedures to monitor the School Lunch Fund monthly cash balances (net cash resources) to ensure they were limited to the three months average expenditures. There was no documentation of a monitoring process of the School Lunch Fund cash balances (net cash resources).

Eligibility

For fiscal year 2017-2018, one employee processed the applications for free and reduced price meals without a proper system of oversight or review.

Reporting

The School Corporation had not designed or implemented adequate policies and procedures to ensure that the Monthly Sponsor Claims (claim for reimbursement) and School Food Authority (SFA) Verification Collection Reports were accurate prior to submission. One employee prepared and submitted the reports without a proper system of oversight or review.

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

The School Corporation did not establish effective internal controls to ensure the verification process was properly performed and had supporting documentation. One employee performed the required verification without a proper system of oversight or review.

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 that segregated key functions.

WEST NOBLE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Effect

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements listed above.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls 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: Child Nutrition Cluster - Equipment

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: Department of Education

Compliance Requirement: Equipment and Real Property Management

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 Equipment and Real Property Management compliance requirement.

Property records for equipment did not include all new acquisitions during the audit period. Four new pieces of equipment were purchased during the audit period but were not added to the fixed asset listing maintained by the School Corporation.

Context

The lack of controls and noncompliance were systemic issues during fiscal year 2017-2018.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

WEST NOBLE SCHOOL CORPORATION
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 200.313(d) states in part:

"Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements:

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years. . . ."

Cause

Management had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system enabled noncompliance with the grant agreement and the Equipment and Real Property Management compliance requirement.

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 Equipment and Real Property 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.

WEST NOBLE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

FINDING 2018-005

Subject: Special Education Cluster (IDEA) - Earmarking, Reporting
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): 14216-044-PN01, 14217-044-PN01,
18611-044-PN01
Pass-Through Entity: Indiana Department of Education
Compliance Requirements: Matching, Level of Effort, Earmarking; Reporting
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 both the earmarking requirements of the Matching, Level of Effort, Earmarking compliance requirement and the Reporting compliance requirement.

The School Corporation was a participating member school corporation of the Northeast Indiana Special Education Cooperative (Cooperative). The School Corporation partially prepared the Proportionate Share Monitoring Report, based on school calculations, submitted by the Cooperative. There was no review, oversight, or approval process at the School Corporation level over the preparation of the reports.

Documentation supporting the Proportionate Share Quarterly Monitoring Reports was not properly maintained and provided for audit. The lack of supporting documentation prevented the determination of the School Corporation's compliance with both the earmarking requirements of the Matching, Level of Effort, Earmarking compliance requirement, and the Reporting compliance requirement.

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). . . ."

2 CFR 200.207(a) states in part: "The Federal awarding agency or pass-through entity may impose additional specific award conditions as needed. . . ."

WEST NOBLE SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

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

"The public agency, in providing special education and related services to students in nonpublic schools, 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 within its boundaries, is to the total number of students with disabilities of the same age range."

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 . . ."

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. . . ."

Cause

The School Corporation had not developed or implemented a system of internal controls to ensure compliance with the grant agreement and both the earmarking requirements of the Matching, Level of Effort, Earmarking compliance requirement, and the Reporting compliance requirement.

Effect

The failure to establish an effective internal control system enabled noncompliance with the grant agreement and both the earmarking requirements of the Matching, Level of Effort, Earmarking compliance requirement, and the Reporting compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish internal controls related to the grant agreement and both the earmarking requirements of the Matching, Level of Effort, Earmarking compliance requirement, and the Reporting compliance requirement.

Views of Responsible Officials

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

West Noble School Corporation

GALEN MAST, Superintendent
SARAH WILSON, Curriculum Director

BOARD OF TRUSTEES
Travis Stohlman, President
Joe Hutsell, Vice President
David Peterson, Secretary
Kathy Hagen, Member
Todd Moore, Member
John Schwartz, Member
Joshua Vargas, Member

CORRECTIVE ACTION PLAN

FINDING 2018-001

Contact Person Responsible for Corrective Action: Barbara Fought, Treasurer
Contact Phone Number: 260-894-3191, ext 5003

Views of Responsible Official:
Concur with Finding

Description of Corrective Action Plan:

The Treasurer will work with the Grant Administrator to determine that accurate information is reported on the SEFA. The Superintendent will review and sign off on the work papers.

Anticipated Completion Date: August 2, 2019

FINDING 2018-002

Contact Person Responsible for Corrective Action: Barbara Fought, Treasurer
Contact Phone Number: 260-894-3191, ext 5003

Views of Responsible Official:
Concur with Finding

Description of Corrective Action Plan:

Duties of approving time sheets and substitutes' records have been distributed between office staff at West Noble Primary School to ensure proper internal controls.

Completion Date: April 8, 2019

FINDING 2018-003

Contact Person Responsible for Corrective Action: Barbara Fought, Treasurer
Contact Phone Number: 260-894-3191, ext 5003

Views of Responsible Official:
Concur with Finding

Description of Corrective Action Plan:

Cash Management – The Treasurer prepares a worksheet at the beginning of the reflecting the cash balance of Fund 0800. The Treasurer reviews the fund's cash balance with the Food Service Director or the Superintendent. Both individuals sign the report. The correction was outside this audit period and began on July 1, 2018.

Eligibility – The Food Service Director reviews the free and reduced applications prepared by the School Lunch Clerk. Both Individuals sign the application.

Reporting – The Food Service Director will review and sign off of the claim information prior to filling the claim for reimbursement with the IDOE, as well as the Verification Collection Reports.

Special Test and Provisions – Verification of Free and Reduced Priced Applications (NSLP) – The School Lunch Clerk reviews free and reduced lunch applications identified for verification. The second review will be performed by the Food Service Director. Both individuals will sign the reviewed applications. The Food Service director will review the preliminary reports prepared by the Data Services from the student information system prior to submission with the IDOE.

Anticipated Completion Date: May 1, 2019

FINDING 2018-004

Contact Person Responsible for Corrective Action: Barbara Fought, Treasurer
Contact Phone Number: 260-894-3191, ext 5003

Views of Responsible Official:
Concur with Finding

Description of Corrective Action Plan:
Food Service Managers will be trained on the inventory review process which is used to verify West Noble School Corporation's fixed asset records.

Anticipated Completion Date: June 30, 2019

FINDING 2018-005

Contact Person Responsible for Corrective Action: Barbara Fought, Treasurer
Contact Phone Number: 260-894-3191, ext 5003

Views of Responsible Official:
Concur with Finding

Description of Corrective Action Plan:

It is unclear which entity is responsible for the internal controls on this finding, West Noble School Corporation or the Northeast Indiana Special Education Cooperative. A corrective action plan has been developed by West Noble until a determination on responsibility has been reached.

West Noble School Corporation will retain the information used to report the Proportionate Share Quarterly Reports for the Northeast Indiana Special Education Cooperative. The process is the Treasurer will request from the teacher of record information from the IEP identifying the criteria for services. Treasurer will calculate pay and benefits for services for reporting to the Northeast Indiana Special Education Cooperative. The Superintendent will review the work papers for accuracy. Both the Treasurer and Superintendent will sign work papers.

Anticipated Completion Date: June 30, 2019


Barbara Fought, Treasurer

Date: April 30, 2019

WEST NOBLE SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS

OVERDRAWN CASH BALANCES

The Textbook Rental fund had overdrawn cash balances of \$290,961 and \$321,024 as of June 30, 2017 and 2018, respectively.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public Schools Corporations, Chapter 1)

PREPAID SCHOOL MEAL ACCOUNTS

A similar comment also appeared in prior Reports B45705 and B49685, entitled *School Food Systems - Prepaid Food Accounts*.

The School Corporation had established a Prepaid School Lunch Fund (clearing account) and transferred sales to the School Lunch Fund monthly. Transfers were based on Food Service sales reports and were recorded properly in the School Corporation's records. However, the School Corporation did not perform monthly reconcilements of all the students' individual meal account balances to the Prepaid School Lunch Fund (clearing account). We inquired but were unable to obtain Ending Cash Balance information from the school lunch software to verify the ending balance of the Prepaid School Lunch Fund reconciled to the students' individual meal account balance.

When a student puts money into their individual meal account, it should not be considered income to the child nutrition program until that student goes through the lunch line and charges a meal to their account. Therefore, while money is in the student's individual account, the balance should not be included in Fund 800 School Lunch. A school should set up a clearing account with the fund number of 8400 Prepaid School Lunch Accounts, which is included in Chapter 4 of the State Board of Accounts Uniform Compliance Guidelines for Indiana Public School Corporations. When a student brings in a deposit the receipt should be recorded to fund 8400 using receipt account 1630 Special Functions. After the student has charged meals, you should disburse the amount charged from 8400 using expenditure account 31900 Other Food Services and receipt this into fund 800 using the Food Services receipt accounts 1611-1623 at the time established in a written school policy to ensure accurate monthly reporting. At this point the receipts are considered program income and should be included on any reports that are required to be completed. Also, on a monthly basis it is required that the balance of the 8400 fund be reconciled with the total of the individual meal accounts. (The School Bulletin and Uniform Compliance Guidelines, February 2019)

WEST NOBLE SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on May 1, 2019, with Barbara Fought, Treasurer; Galen Mast, Superintendent of Schools; Travis Stohlman, President of the School Board; and Dave Peterson, School Board member.