

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK

GREENE COUNTY, INDIANA

July 1, 2016 to June 30, 2018



FILED
06/26/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Jennifer Barcus	07-01-16 to 06-30-19
Superintendent of Schools	Mike Mogan Daniel A. Noel	07-01-16 to 06-30-18 07-01-18 to 06-30-19
President of the School Board	Jeffrey B. Miller	07-01-16 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE METROPOLITAN SCHOOL DISTRICT
OF SHAKAMAK, GREENE COUNTY, INDIANA

This report is supplemental to our audit report of the Metropolitan School District of Shakamak (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 Result and Comment 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 Result and Comment contained herein describes the identified reportable instance 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 Result and Comment, incorporated within this report, were not verified for accuracy.

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

May 20, 2019

METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK
FEDERAL FINDINGS

FINDING 2018-001

Subject: Child Nutrition Cluster - Internal Controls

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program

CFDA Numbers: 10.553, 10.555

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

Pass-Through Entity: Indiana Department of Education

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

Audit Finding: Material Weakness

Repeat Finding

This was a repeat finding from the immediately prior audit. The prior audit finding number was 2016-007.

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

Reporting

The School Corporation had not designed or implemented adequate controls, policies, or procedures to ensure that the Verification Summary Reports and Monthly Sponsor Claims (claim for reimbursement) were accurately prepared and submitted. There was no segregation of duties, such as an oversight, review, or approval process.

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

The School Corporation had not designed or implemented adequate controls, policies, or procedures to ensure that free and reduced price applications were verified. There was no segregation of duties, such as an oversight, review, or approval process to ensure the verification process was completed correctly.

Special Tests and Provisions - Paid Lunch Equity

The School Corporation had not designed or implemented adequate controls, policies, or procedures to ensure the accuracy of the Paid Lunch Equity calculations. There was no segregation of duties, such as an oversight, review, or approval process to ensure the verification process was completed correctly.

Context

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

METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK
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 and implemented an effective system of internal controls that segregated key functions.

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. A lack of segregation of duties within an internal control system could have 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 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 2018-002

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

METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK
FEDERAL FINDINGS
(Continued)

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2016-009.

Condition

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

Procurement

The School Corporation did not have internal controls in place to ensure that the purchasing methods used complied with procurement procedures or with applicable state and local requirements.

Suspension and Debarment

The School Corporation did not have internal controls in place to ensure that the vendors were not suspended and debarred from participation in federal programs.

During the audit period, the School Corporation did not perform any procedures for two of the three vendors that received over \$25,000 to verify that they were not suspended or debarred from participation in the federal program.

Context

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

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

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:

METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK
FEDERAL FINDINGS
(Continued)

- (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 established or implemented an effective internal control system to ensure 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 material noncompliance to go undetected. Noncompliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish 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, which 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 Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2016-007.

METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK
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 Cash Management compliance requirement.

An effective internal control system was not in place at the School Corporation to ensure that the School Lunch fund monthly cash balance, which is the net cash resources, did not exceed the three months average expenditures. There was no oversight, review, or monitoring of the cash balances (net cash resources).

The School Corporation's cash balance (net cash resources) exceeded the three months average expenditures for 21 of the 24 months.

Context

The lack of internal controls was a systemic issue for the entire audit period. The cash balances (net cash resources) of the School Lunch fund were greater than the three months average expenditures for 21 of the 24 months during 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). . . ."

7 CFR 210.14(b) states: "*Net cash resources.* The school food authority shall limit its net cash resources to an amount that does not exceed 3 months average expenditures for its nonprofit school food service or such other amount as may be approved by the State agency in accordance with § 210.19(a)."

7 CFR 220.7(e) states in part:

". . . the School Food Authority shall, with respect to participating schools under its jurisdiction:
. . .

(iv) Limit its net cash resources to an amount that does not exceed three months average expenditure for its nonprofit school food service or such other amount as may be approved by the State agency; . . ."

Cause

The School Corporation had not designed or implemented a system of internal controls that would have ensured compliance with the Cash Management compliance requirement.

METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK
FEDERAL FINDINGS
(Continued)

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance 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 - Program Income
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program
CFDA Numbers: 10.553, 10.555
Federal Award Number and Year (or Other Identifying Number): FY 16-17
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Program Income
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

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

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with the grant agreement and the Program Income compliance requirement. The School Corporation had not designed or implemented adequate controls to ensure program income was properly recorded. An oversight, review, or approval process had not been established.

The School Corporation established a single fund, the School Lunch fund, to account for all activity of the food service programs. When prepaid funds were received, they were receipted into the School Lunch fund as revenue, with no distinction between the prepaid accounts and the program income generated from the food service programs from July 1, 2016 to June 30, 2017. Due to the method of recordkeeping, it could not be determined if the School Corporation was in compliance with the Program Income compliance requirement.

METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK
FEDERAL FINDINGS
(Continued)

Context

The lack of controls was a systemic issue, which occurred throughout the audit period. The lack of adequate supporting documentation prevented the determination of the School Corporation's compliance with the Program Income compliance requirement.

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). . . ."

7 CFR 210.14(c) states:

"*Financial assurances.* The school food authority shall meet the requirements of the State agency for compliance with § 210.19(a) including any separation of records of nonprofit school food service from records of any other food service which may be operated by the school food authority as provided in paragraph (a) of this section."

7 CFR 210.14(f)(3) states: "All revenue from the sale of nonprogram foods shall accrue to the nonprofit school food service account of a participating school food authority."

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)

Cause

Management of the School Corporation had not developed a system of internal controls that would have ensured compliance with the Program Income compliance requirement.

Effect

The failure to establish an effective internal control system and provide adequate supporting documentation prevented the determination of the School Corporation's compliance with the grant agreement and the Program Income compliance requirement.

METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK
FEDERAL FINDINGS
(Continued)

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 Program Income 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 2018-005

Subject: Title I Grants to Local Educational Agencies - Special
Tests and Provisions - Assessment System Security
Federal Agency: Department of Education
Federal Program: Title I Grants to Local Educational Agencies
CFDA Number: 84.010
Federal Award Numbers and Years (or Other Identifying Numbers): 16-2960, 17-2960, 18-2960
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Special Tests and Provisions - Assessment System Security
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2016-010.

Condition

The School Corporation had not established an effective internal control system to ensure compliance related to the grant agreement and the Special Tests and Provisions - Assessment System Security compliance requirement.

The School Corporation Assessment System Security Policy does not specify that testing materials should not be delivered to school buildings more than one week in advance of test administration, nor did it state that teachers and other school staff members are not allowed access to secure materials more than 24 hours in advance of test administration. In addition, the School Corporation did not retain the Testing Security and Integrity Agreements for any individuals who administered, handled, or had access to secure test materials.

Context

This was a systemic issue throughout the audit period.

METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK
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 200.207(a) states in part: "The Federal awarding agency or pass-through entity may impose additional specific award conditions as needed . . ."

Indiana Assessment Program Manual, Chapter 13, Section 4, Part D states in part: ". . . Ensure all applicable school and corporation staff review and sign the *Indiana Testing Security and Integrity Agreement* annually by the end of September as described in the Code of Ethical Practices and Procedures"

Cause

The School Corporation's management had not developed a system of internal controls that would have ensured compliance with the Special Tests and Provisions - Assessment System Security compliance requirement.

Effect

The failure to establish an effective internal control system and provide adequate supporting documentation prevented the determination of the School Corporation's compliance with the grant agreement and the Special Tests and Provisions - Assessment System Security 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 Special Tests and Provisions - Assessment System Security compliance requirement.

Views of Responsible Officials

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

DANIEL NOEL, SUPERINTENDENT
JENNIFER E. BARCUS, TREASURER
BRENDA E. CULLER, PAYROLL-DEPUTY TREASURER
VICKI MCCRACKEN, SECRETARY



BOARD OF SCHOOL TRUSTEES
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ROBERT WISE, MEMBER

CORRECTIVE ACTION PLAN

FINDING 2018-001

Contact Person Responsible for Corrective Action: Jennifer Barcus, Corporation Treasurer; Tammy Street, Cafeteria Supervisor
Contact Phone Number: 812-665-3550

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

1. (Lack of Internal Controls – Reporting): The cafeteria supervisor will prepare the monthly claim for reimbursement, and the corporation treasurer will review and approve. The cafeteria supervisor will prepare the Verification Summary Report, and the corporation treasurer will review and approve.
2. (Lack of Internal Controls – Special Tests/Verification of Applications): The cafeteria supervisor will complete the verification of free and reduced applications, with another cafeteria employee reviewing the verifications.
3. (Lack of Internal Controls – Paid Lunch Equity): The cafeteria supervisor will complete the paid lunch equity calculation, and the corporation treasurer will review and approve.

Anticipated Completion Date:

1. The corporation treasurer began reviewing and approving the monthly claim reimbursements, prepared by the cafeteria supervisor, in August 2018. The corporation treasurer will begin reviewing and approving the verification summary report, prepared by the cafeteria supervisor, for the 2019-2020 school year.
2. The cafeteria supervisor and another cafeteria employee began reviewing the verification of free and reduced applications, in December 2017.
3. The corporation treasurer began reviewing and approving the paid lunch equity calculation, prepared by the cafeteria supervisor, in June 2018.

FINDING 2018-002

Contact Person Responsible for Corrective Action: Jennifer Barcus, Corporation Treasurer; Tammy Street, Cafeteria Supervisor
Contact Phone Number: 812-665-3550

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

1. (Lack of Internal Controls – Procurement): A procurement policy has been implemented. The Corporation Treasurer will review and approve all quotes/bids, obtained by the cafeteria supervisor, to ensure procurement procedures are followed.
2. (Lack of Procedures – Suspension and Debarment): Procedures will be implemented to verify that vendors were not suspended or debarred from participation in federal programs, before entering into a contract.

Anticipated Completion Date:

1. A procurement policy was implemented in September 2017. The Corporation Treasurer will begin reviewing and approving, in May 2019, all quotes/bids, obtained by the cafeteria supervisor,
2. Suspension and debarment procedures were implemented in June 2018.

FINDING 2018-003

Contact Person Responsible for Corrective Action: Jennifer Barcus, Corporation Treasurer; Tammy Street, Cafeteria Supervisor
Contact Phone Number: 812-665-3550

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

1. (Lack of Internal Controls – Cash Management): The cafeteria supervisor and the corporation treasurer will review the monthly cash balances in the School Lunch Fund, noting if the amount exceeds three months average expenditures.

Anticipated Completion Date:

1. The cafeteria supervisor and the corporation treasurer began reviewing the monthly cash balance in the School Lunch Fund, in August 2018. During school year 2018-2019, the cafeteria purchased a refrigerator, cafeteria tables, dunnage racks to replace wooden pallets, floor scrubber, and hired an additional part-time employee. The school corporation will apply for Community Eligibility Provision by June 30, 2019. This will require the cafeteria to fund the unreimbursed portion of breakfast and lunches.

FINDING 2018-004

Contact Person Responsible for Corrective Action: Jennifer Barcus, Corporation Treasurer; Tammy Street, Cafeteria Supervisor
Contact Phone Number: 812-665-3550

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

1. (Lack of Procedures): The cafeteria supervisor will use a prepaid food clearing account for transfers in and out. This transfer will be done on a daily basis.

Anticipated Completion Date:

1. The corporation treasurer and the cafeteria supervisor implemented the prepaid food clearing account in August 2017.

FINDING 2018-005

Contact Person Responsible for Corrective Action: Jennifer Barcus, Corporation Treasurer; Jeff Gambill, Elementary Principal; Brenton Anderson, Jr./Sr. High Principal
Contact Phone Number: 812-665-3550

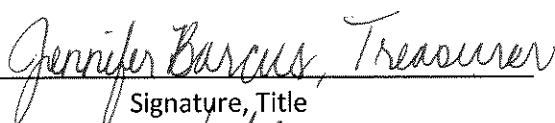
Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

1. (Lack of Internal Controls): The school corporation will keep sign in sheets from trainings, and maintain Indiana Testing Security and Integrity Agreements for any individuals who administered, handled, or had access to secure test materials.
2. The school corporation will update the Assessment System Security Policy to specify that testing materials should not be delivered to school buildings more than one week in advance of test administration. It will also state that teachers and other school staff members are not allowed access to secure materials more than 24 hours in advance of test administration.

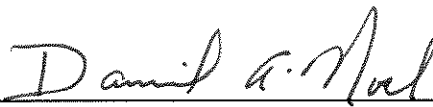
Anticipated Completion Date:

1. The school corporation updated the Assessment System Policy in June 2018.
2. The school corporation began keeping sign in sheets and agreements in August 2018.



Signature, Title
5/15/19

Date



Signature, Title
5/15/2019

Date

METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK
AUDIT RESULT AND COMMENT

PREPAID SCHOOL MEAL ACCOUNTS

The same comment also appeared in prior Reports B46021 and B50925, entitled *PREPAID SCHOOL LUNCH ACCOUNT*.

The School Corporation accounted for the prepaid meal activity within the School Lunch fund, which is an extracurricular account. A separate clearing account for the prepaid meals was not established during fiscal year 2016-2017.

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)

METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK
EXIT CONFERENCE

The contents of this report were discussed on May 20, 2019, with Daniel A. Noel, Superintendent of Schools; Jennifer Barcus, Treasurer; Jeffrey B. Miller, President of the School Board; and James Yeryar, School Board member.