

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CONCORD COMMUNITY SCHOOLS

ELKHART COUNTY, INDIANA

July 1, 2016 to June 30, 2018



FILED
06/27/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Sarah Nagy	07-01-16 to 01-15-17
	Rebecka Smith (interim)	01-16-17 to 04-17-17
	Susan Oakley	04-18-17 to 02-01-19
	Laurie J. Gregory	02-01-19 to 12-31-19
Superintendent of Schools	John D. Trout	07-01-16 to 05-01-19
	Timothy W. Tahara	05-02-19 to 06-30-19
President of the School Board	Randall Myers	01-01-16 to 12-31-17
	Tim A. Yoder	01-01-18 to 12-31-18
	Kami E. Wait	01-01-19 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CONCORD COMMUNITY SCHOOLS, ELKHART COUNTY, INDIANA

This report is supplemental to our audit report of the Concord 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

May 28, 2019

CONCORD COMMUNITY SCHOOLS
FEDERAL FINDINGS

FINDING 2018-001

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit report regarding financial transactions and reporting. The prior audit finding number was 2016-001.

Condition

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

1. Lack of Segregation of Duties:

(a) Journal Entries - The School Corporation had not separated incompatible activities related to processing and approval of journal entries. Journal entries are used to receipt and disburse money between funds, to correct transactions that have been inaccurately posted to the records, and to post Electronic Funds Transfer (EFT) disbursements from the School Corporation's bank accounts to an appropriate fund. These entries were calculated and posted to the records by one employee of the School Corporation without the approval of a second employee of the School Corporation, or by the School Board.

(b) Self-Insurance Fund Transactions - Self-insurance fund transactions are not recorded on the funds ledger of the School Corporation, they are maintained on an Excel spreadsheet. Checks are processed by a third-party administrator and then a check register is sent to the Treasurer for recording within a manual record. None of these disbursements are reviewed and approved by the School Board. Bank reconciliations were approved by CFO effective June 2017 and the self-insurance fund transactions were recorded on the funds ledger beginning in May 2018.

(c) Prepaid School Lunch fund - Transfers to the lunch account were recorded as negative receipts rather than disbursements. As a result, receipts and disbursements are understated on the financial statement.

(d) Payroll Disbursement Process - The School Corporation has not separated incompatible activities related to payroll disbursements. The Payroll Specialist processed and completed all functions of payroll processing activities without documented oversight by a second employee to ensure that payroll was properly calculated, charged to the appropriate fund, and that the employer's contribution for employee benefits was accurately charged to an appropriate fund. There was no evidence of a review, oversight, or approval process by a person other than the preparer until May 2018.

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

CONCORD COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Context

The lack of adequate internal controls over the approval of journal entries, and recording of self-insurance fund transactions, was a systemic problem, 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. . . .

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. . . ."

"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. . . ."

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

Cause

Management of the School Corporation had not established a proper system of internal controls that segregated key functions over journal entries, payroll disbursements, self-insurance fund transactions, and Prepaid School Lunch fund transactions.

CONCORD COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Effect

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

Recommendation

We recommended that the School Corporation's management establish a system of internal controls, including segregations of duties, related to financial transactions and reporting for journal entries, payroll disbursements, self-insurance fund transactions, and Prepaid School Lunch fund transactions. In addition, we recommended that the School Corporation maintain compliance with Indiana Code 5-13-6-1(e).

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

Condition

The School Corporation did not have a proper system of internal control 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) financial reporting system, which is a financial reporting system used to compile the School Corporation's SEFA. The School Corporation failed to properly review the federal grant information entered into Gateway prior to submission.

Context

The SEFA presented for audit contained the following errors:

1. The National School Lunch Program grant expenditures of \$415,206 were omitted during the audit period.
2. The Special Education Cluster (IDEA) grant expenditures were overstated by \$82,455 for fiscal year 2016-2017 and \$1,424 for 2017-2018.
3. The School Breakfast Program grant expenditures for 2017-2018 were overstated by \$9,850.
4. The Child and Adult Care Food Program grant expenditures for 2017-2018 were overstated by \$151.
5. The Title I Grants to Local Educational Agencies grant expenditures of \$51,491 were omitted during the audit period.

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

CONCORD COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

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. . . .

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 a 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.

CONCORD COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

- (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."

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 control in place that operates effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context*.

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 - Internal Controls

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program for Children

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): FY 2016-2017, FY 2017-2018

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Cash Management, Eligibility, Equipment and Real Property Management,
Reporting, Special Tests and Provisions - Verification of Free and
Reduced Price Applications (NSLP), Special Tests and Provisions -
Paid Lunch Equity

Audit Finding: Material Weakness

CONCORD COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Repeat Finding

This is a repeat finding from the immediately prior audit report regarding Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP). The prior audit finding number was 2016-002.

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, Eligibility, Equipment and Real Property Management, Reporting, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP), and Special Tests and Provisions - Paid Lunch Equity compliance requirements.

Cash Management

The School Corporation did not have documented controls in place to ensure that three months average expenditures were calculated for comparison to monthly cash balances or to ensure that the comparison was performed.

Eligibility

The School Corporation did not have any documented control in place to ensure that the income guidelines used to determine eligibility by the software application were accurate after each annual update.

Equipment

The School Corporation did not have adequate policies and procedures in place to ensure that proper equipment records were maintained in accordance with 2 CFR 200.313.

Reporting

There was no documentation that an oversight or review process had been established to ensure the accuracy of the Annual Financial Reports or the School Food Authority (SFA) Verification Collection Reports prior to submission.

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

Eligibility verifications performed as part of the Verification Summary Reports were performed by one individual. There was no documented oversight or review process, or other compensating control to ensure that eligibility determinations were accurate.

Special Tests and Provisions - Paid Lunch Equity - National School Lunch Program Only

One individual completed the paid lunch equity calculation without an oversight or review process to ensure the accuracy of the calculation.

Context

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

CONCORD 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 compliance requirements listed above.

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls related to the grant agreement and 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 - Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program for Children

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): FY 2016-2017, FY 2017-2018

Pass-Through Entity: Indiana Department of Education

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

Audit Findings: Material Weakness, Modified Opinion

CONCORD COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Repeat Finding

This is a similar finding from the immediately prior audit report. The prior audit finding number was 2016-002.

Condition

The School Corporation did not have documented controls in place related to vendor and payroll disbursements. A proper system of oversight or review was not in place to ensure that only allowable activities and allowable costs were charged to the appropriate fund. Payroll was processed and completed without a documented oversight by a second employee to ensure payroll was properly calculated and charged to the appropriate fund.

Two remodel projects were performed in fiscal year 2016-2017 for which the work performed would have required approval from Indiana Department of Education in order to be an allowable use of the grant funds. No documentation was provided indicating that the School Corporation requested or was granted approval for this project.

Context

The lack of controls were systemic issues throughout the audit period. The noncompliance was isolated to the remodel expenses identified in the *Condition*.

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 200.439(b) states in part:

"The following rules of allowability must apply to equipment and other capital expenditures:

. . .

- (3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the Federal awarding agency or pass-through entity. . . ."

Cause

Management had not developed a system of internal controls that would have ensured compliance with the compliance requirements listed above.

CONCORD COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Effect

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

Questioned Costs

Of the remodel costs allocated to the School Lunch fund, \$183,476 were considered questioned costs.

Recommendation

We recommended that the School Corporation's management establish controls, to ensure compliance with 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 2018-005

Subject: Child Nutrition Cluster - Procurement
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 2016-2017, FY 2017-2018
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Findings: Material Weakness, Modified Opinion

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 requirements related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

The School Corporation did not have internal controls in place to ensure that the purchasing methods used complied with their procurement procedures or with applicable state and local requirements. An oversight, review, or approval process to ensure compliance was not established.

The School Corporation did not obtain price or rate quotes for purchases of goods or services exceeding \$3,500 from an adequate number of sources, which fell under the small purchase procedures. Nor did the School Corporation document the rationale for the method of procurement. A remodel project was performed in 2017 for which no documentation was provided indicating that the price rate quotes were obtained for this acquisition. Additionally, the work performed required approval from Indiana Department of Education and no documentation was provided indicating that approval had been requested or granted.

The School Corporation did not follow procurement requirements for purchases which exceeded the simplified acquisition threshold of \$150,000. The School Corporation procured supplies through a vendor for which a contract or price analysis had not been performed.

CONCORD COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Context

The lack of controls and the 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 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 200.320 states:

"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.

(c) Procurement by sealed bids (formal advertising). Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the conditions in paragraph (c)(1) of this section apply. . . ."

Cause

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

Effect

The failure to establish an effective internal control system enabled noncompliance to 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.

CONCORD COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Recommendation

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirement 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 2018-006

Subject: Special Education Cluster (IDEA) - Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Matching, Level of Effort, Earmarking

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): 14216-016-PN01, 14217-016-PN01, 18611-014-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Matching, Level of Effort, Earmarking

Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit report regarding Activities Allowed or Unallowed and Allowable Costs/Cost Principles. The prior audit finding numbers were 2016-003 and 2016-004.

Condition

An effective internal control system was not in place at the School Corporation to ensure compliance with the requirements related to the grant agreement and the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Matching, Level of Effort, Earmarking compliance requirements.

Activities Allowed or Unallowed and Allowable Costs/Cost Principles

The School Corporation had not separated incompatible activities related to payroll disbursements. The Payroll Specialist processed and completed all functions of payroll processing activities without documented oversight by a second employee to ensure that payroll was properly calculated and charged to the appropriate fund, and that the employer's contribution for employee benefits was accurately charged to an appropriate fund.

Matching, Level of Effort, Earmarking

The School Corporation had not established an internal control system related to the grant agreement and the level of effort - maintenance of effort requirements of the Matching, Level of Effort, Earmarking compliance requirement. One individual prepared the maintenance of effort report without a proper system of oversight or review.

Context

The lack of controls was an issue throughout the audit period.

CONCORD 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 that segregated key functions to ensure compliance with the compliance requirements listed above.

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish a system of internal controls, including segregation of duties, 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 2018-007

Subject: Special Education Cluster (IDEA) - 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): 14216-016-PN01, 14217-016-PN01,
18611-014-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Reporting

Audit Findings: Material Weakness, Other Matters

CONCORD COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Repeat Finding

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

Condition

The School Corporation was a participating member school corporation of the Elkhart County Special Education Cooperative (ECSEC), a public school program serving approximately 3,400 students with disabilities, ranging from 3 to 22 years old, in Elkhart County. Goshen Community Schools (GCS) was the administrator of the ECSEC. Because the grant agreements were between the Indiana Department of Education and each member school corporation of the ECSEC, each member school corporation was ultimately responsible for ensuring compliance with the requirements. An effective internal control system was not in place at the School Corporation and the ECSEC in order to ensure compliance with requirements related to the grant agreement and the Reporting compliance requirement.

The ECSEC failed to complete all of the Final Year Reports and the majority of the Quarterly Proportionate Share Reports that were required to be filed during the audit period for the member school corporations.

Context

This lack of controls and noncompliance were systemic issues, which occurred throughout the audit period. Final Year Reports were not filed and only two of the required Quarterly Proportionate Share Reports were filed.

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 200.302(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 and 200.328 Monitoring and reporting program performance. . . .
- (3) Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation. . . ."

CONCORD COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Cause

The School Corporation and the ECSEC had not developed a system of internal controls that would have ensured compliance with the grant agreement and the Reporting compliance requirement.

Effect

The failure to establish an effective system of internal controls enabled material noncompliance to remain undetected. Noncompliance with the grant agreement and the Reporting 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 and the ECSEC's management establish a system of internal controls related to the grant agreement 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.

FINDING 2018-008

Subject: Title I Grants to Local Educational Agencies - Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Special Tests and Provisions - Annual Report Card, High School Graduation Rate

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): 16-2270, 17-2270, 18-2270

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Special Tests and Provisions - Annual Report Card, High School Graduation Rate

Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit report regarding Activities Allowed or Unallowed and Allowable Costs/Cost Principles. The prior audit finding number was 2016-010.

Condition

An effective internal control system was not in place at the School Corporation to ensure compliance with the requirements related to the grant agreement and the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Special Tests and Provisions - Annual Report Card, High School Graduation Rate compliance requirements.

CONCORD COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Activities Allowed or Unallowed and Allowable Costs/Cost Principles

The School Corporation had not separated incompatible activities related to payroll disbursements. The Payroll Specialist processed and completed all functions of payroll processing activities without a documented oversight by a second employee to ensure that payroll was properly calculated and charged to the appropriate fund, and that the employer's contribution for employee benefits was accurately charged to an appropriate fund.

Special Test and Provisions - Annual Report Card, High School Graduation Rate

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions - Annual Report Card, High School Graduation Rate compliance requirement. There were no controls to ensure that documentation regarding the reason for a student leaving the high school cohort graduation rate for mobility reasons was prepared, reviewed, and retained.

Context

The lack of controls 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). . . ."

Cause

Management had not developed a 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 listed above.

Questioned Costs

There were no questioned costs identified.

CONCORD COMMUNITY SCHOOLS
FEDERAL FINDINGS
(Continued)

Recommendation

We recommended that the School Corporation's management establish a system of internal controls, including segregation of duties, related to the grant agreement and the compliance requirements listed above. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Views of Responsible Officials

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

FINDING 2018-009

Subject: Title I Grants to Local Educational Agencies - Procurement and Suspension and Debarment
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): 16-2270, 17-2270, 18-2270
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Findings: Material Weakness, Modified Opinion

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 requirements related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

The School Corporation did not have internal controls in place to ensure that the purchasing methods used complied with their procurement procedures or with applicable state and local requirements. An oversight, review, or approval process to ensure compliance was not established.

The School Corporation did not obtain price or rate quotes for purchases of goods or services exceeding \$3,500 from an adequate number of sources, which fell under the small purchase procedures. Nor did the School Corporation document the rationale for the method of procurement.

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:

CONCORD 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 200.318 states in part:

"(a) 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. . . .

(i) 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. . . .

(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. . . ."

Cause

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

Effect

The failure to establish an effective system of internal controls enabled 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, including segregation of duties, related to the grant agreement and the compliance requirement listed above.

Views of Responsible Officials

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



Concord Community Schools

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Web:www.concord.k12.in.us

CORRECTIVE ACTION PLAN

FINDING 2018-001

Subject: Financial Transactions and Reporting

Contact Person: Laurie Gregory, Corporation Treasurer

Contact Person Information: lgregory@concord.k12.in.us

Views of Responsible Official: Due to the fact the last audit for 7/1/14-6/30/16 was not completed until May/June 2018 by the State Board of Accounts, we were unable to correct this repeat finding within this audit period of 7/1/16-6/30/18. We concur with the finding.

Description of Corrective Action Plan:

An internal monitoring system for controls has been established in May/June 2018 whereby more than one employee oversees and approves Journal Entries, Payroll Disbursement Process, Self-Insurance Fund Transactions, and Receipts.

Journal Entries:

The Corporation Treasurer initiates journal entries. Chief Financial Officer approves journal entries by initialing paperwork. Corporation Treasurer then enters journal entry into financial system. Month end financial reports that include these results are created by Corporation Treasurer, then approved by Chief Financial Officer, then approved by School Board.

Self-Insurance Fund Transactions:

The self-insurance fund has been established in the new financial software instead of being maintained on an excel spreadsheet. The employee and employer transactions are automatically generated from the payroll processing. Accounts Payable then processes the claims. Third party insurance payments are posted through the journal entry process. Month end reconciliation will be completed by the Corporation Treasurer and/or Accounting Supervisor and approved by the Chief Financial Officer. Then the Claims are approved by the School Board. This new fund is also included on the month end financial reports created by Corporation Treasurer, approved by Chief Financial Officer, then approved by School Board.

Prepaid School Lunch Fund:

Transfers to the lunch account are now being recorded as a disbursement by the Accounting Supervisor and approved by the Corporation Treasurer and/or Chief Financial Officer instead of as a negative receipt.

Payroll Disbursement Process:

Payroll Coordinator initiates the processing of payroll. Accounting Supervisor and/or Corporation Treasurer approves time & attendance reconciliations, distribution report, payroll summary report and claims. Accounts Payable then processes the claims. Then the Payroll Summary Report and claims are approved by School Board.

Anticipated Completion Date: Immediately

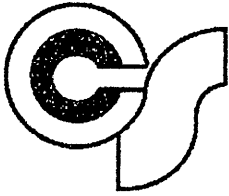


(Signature)
Corporation Treasurer

(Title)

05/28/19

(Date)



Concord Community Schools

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CORRECTIVE ACTION PLAN

FINDING 2018-002

Subject: Preparation of the Schedule of Expenditure of Federal Awards

Contact Person: Laurie Gregory, Corporation Treasurer

Contact Person Information: lgregory@concord.k12.in.us

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

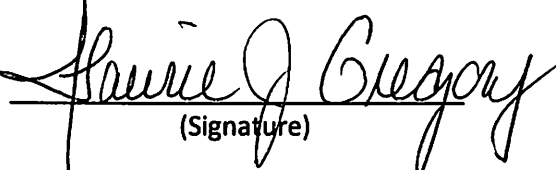
SEFA

We were informed that receipts that are received first by our Cooperative and then forwarded to our school corporation must be entered in the date period the cooperative received the funds.

An internal monitoring system has been established whereby more than one employee oversees and approves the federal award information entered into the Indiana Gateway for Government Units financial reporting system, which is a financial reporting system used to compile the School Corporation's SEFA.

This will be prepared, reviewed, and approved by the Corporation Treasurer, Accounting Supervisor, and/or Chief Financial Officer prior to submission.

Anticipated Completion Date: Immediately



(Signature)

Corporation Treasurer

(Title)

05/28/19

(Date)



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CORRECTIVE ACTION PLAN

FINDING 2018-003

Subject: Child Nutrition Cluster – Internal Controls

CFDA Number: 10.553, 10.555

Federal Award Number and Year: FY 2016-2017, FY 2017-2018

Contact Person: Laurie Gregory, Corporation Treasurer

Contact Person Information: lgregory@concord.k12.in.us

Views of Responsible Official: Due to the fact the last audit for 7/1/14-6/30/16 was not completed until May/June 2018 by the State Board of Accounts, we were unable to correct this repeat finding within this audit period of 7/1/16-6/30/18.

We concur with the finding.

Description of Corrective Action Plan:

Internal Controls

Cash Management

The school corporation checked the cash balance each month to ensure the cash balance was within the three-month expenditure average guideline. However, the school corporation did not have physical sign-off proof of doing this control. The school corporation will create an acknowledgement on the future monthly financials that go to the School Board.

Eligibility

Controls will be put in place to ensure that the income guidelines used to determine eligibility by the software application are accurate after each annual update.

Equipment

Policies and procedures will be put in place to ensure that proper equipment purchasing records are maintained in accordance with 2 CFR 200.313.

Reporting

Annual Financial Reports and the School Food Authority (SFA) Verification Collection Reports will be prepared and reviewed by the Director of Food Services and another designated employee and then approved by the Corporation Treasurer and/or Chief Financial Officer.

Special Tests and Provisions

Eligibility verifications and paid lunch equity calculation will be prepared and reviewed by the Director of Food Services and another designated employee.

Anticipated Completion Date: Immediately

(Signature)

Corporation Treasurer

(Title)

05/28/19

(Date)



Concord Community Schools

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CORRECTIVE ACTION PLAN

FINDING 2018-004

Subject: Child Nutrition Cluster – Activities Allowed or Unallowed, Allowable Costs/Cost Principles

CFDA Number: 10.553, 10.555

Federal Award Number and Year: FY 2016-2017, FY 2017-2018

Contact Person: Laurie Gregory, Corporation Treasurer

Contact Person Information: lgregory@concord.k12.in.us

Views of Responsible Official: Due to the fact the last audit for 7/1/14-6/30/16 was not completed until May/June 2018 by the State Board of Accounts, we were unable to correct this repeat finding within this audit period of 7/1/16-6/30/18. We concur with the finding.

Description of Corrective Action Plan:

Segregation of Duties and Controls

A Food Service designated employee will approve payroll disbursements. Then will send to Payroll Coordinator to initiate the processing of payroll. Accounting Supervisor and/or Corporation Treasurer approves time & attendance reconciliations, distribution report, payroll summary report and claims. Accounts Payable will process the claims. Then the Payroll Summary Report and claims are approved by School Board.

A Food Service designated employee will approve vendor disbursements. Then will send to Corporation Treasurer and/or Chief Financial Officer for approval. After approval, Accounts Payable will process the claims. Then the claims are approved by School Board.

Internal Controls

The Food Service Director will obtain prior approval from the Indiana Department of Education for equipment and remodel projects in order to be an allowable use of the grant funds.

Quotes and/or bids will be obtained from vendors by a designated employee for items over the Federal guideline threshold as required.

Anticipated Completion Date: Immediately



(Signature)

Corporation Treasurer

(Title)

05/28/19

(Date)



Concord Community Schools

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CORRECTIVE ACTION PLAN

FINDING 2018-005

Subject: Child Nutrition Cluster - Procurement

CFDA Number: 10.553, 10.555

Federal Award Number and Year: FY 2016-2017, FY 2017-2018

Contact Person: Laurie Gregory, Corporation Treasurer

Contact Person Information: lgregory@concord.k12.in.us

Views of Responsible Official: Due to the fact the last audit for 7/1/14-6/30/16 was not completed until May/June 2018 by the State Board of Accounts, we were unable to correct this repeat finding within this audit period of 7/1/16-6/30/18. We concur with the finding.

Description of Corrective Action Plan:

Internal Controls

The Food Service Director will obtain prior approval from the Indiana Department of Education for equipment and remodel projects in order to be an allowable use of the grant funds.

Quotes and/or bids will be obtained from vendors by a designated employee for items over the Federal guideline threshold as required.

Anticipated Completion Date: Immediately



(Signature)

Corporation Treasurer

(Title)

05/28/19

(Date)



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CORRECTIVE ACTION PLAN

FINDING 2018-006

Subject: Special Education Cluster (IDEA) – Activities Allowed or Unallowed, Allowable Costs/Cost Principles
CFDA Number: 84.027

Federal Award Number and Year: 14216-016-PN01, 14217-016-PN01, 18611-014-PN01

Contact Person: Laurie Gregory, Corporation Treasurer

Contact Person Information: lgregory@concord.k12.in.us

Views of Responsible Official: Due to the fact the last audit for 7/1/14-6/30/16 was not completed until May/June 2018 by the State Board of Accounts, we were unable to correct this repeat finding within this audit period of 7/1/16-6/30/18. We concur with the finding.

Description of Corrective Action Plan:

Segregation of Duties and Controls

A Special Education designated employee will approve payroll disbursements. Then will send to Payroll Coordinator to initiate the processing of payroll. Corporation Treasurer approves time & attendance reconciliations, distribution report, payroll summary report and claims. Accounts Payable will process the claims. Then the Payroll Summary Report and claims are approved by School Board.

Matching, Level of Effort, Earmarking

An internal monitoring system for controls has been established whereby more than one employee will oversee and approve the maintenance of effort reporting.

Anticipated Completion Date: Immediately

(Signature)

Corporation Treasurer

(Title)

05/28/19

(Date)



Concord Community Schools

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CORRECTIVE ACTION PLAN

FINDING 2018-007

Subject: Special Education Cluster (IDEA) – Reporting

CFDA#: 84.027

Federal Award Number and Year: 14216-016-PN01, 14217-016-PN01, 18611-014-PN01

Contact Person: Laurie Gregory, Corporation Treasurer

Contact Person Information: lgregory@concord.k12.in.us

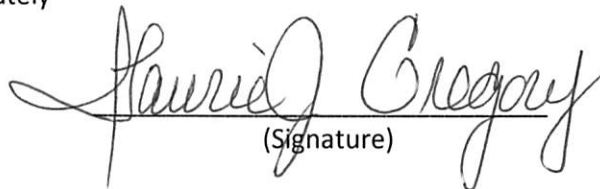
Views of Responsible Official: Due to the fact the last audit for 7/1/14-6/30/16 was not completed until May/June 2018 by the State Board of Accounts, we were unable to correct this repeat finding within this audit period of 7/1/16-6/30/18. We concur with the finding.

Description of Corrective Action Plan:

Our school corporation completed certain reports and forwarded on to the Elkhart County Special Education Cooperative to file together with all member schools.

In the future, we will request the final reports from The Elkhart County Special Education Cooperative that are required to be filed by the Cooperative and keep on file for our audit records.

Anticipated Completion Date: Immediately



(Signature)

Corporation Treasurer

(Title)

05/28/19

(Date)



Concord Community Schools

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CORRECTIVE ACTION PLAN

FINDING 2018-008

Subject: Title I Grants to Local Educational Agencies – Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Special Tests and Provisions – Annual Report Card, High School Graduation Rate

CFDA#: 84.010

Federal Award Number and Year: 16-2270, 17-2270, 18-2270

Contact Person: Laurie Gregory, Corporation Treasurer

Contact Person Information: lgregory@concord.k12.in.us

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

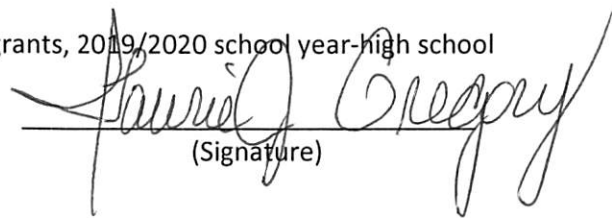
Segregation of Duties and Controls

The Grant Coordinator will approve all payroll distributions and vendor claims. Then buildings will send approved disbursements to Payroll Coordinator and/or Deputy Treasurer to initiate the processing of payroll or claims. Accounting Supervisor and/or Corporation Treasurer approves time & attendance reconciliations, distribution report, payroll summary report and claims. Accounts Payable will process the claims. Then the Payroll Summary Report and claims are approved by School Board.

Special Test and Provisions – Annual Report Card – High School Graduation Rate

An additional designated employee will be identified to ensure that documentation regarding the reason for a student leaving the high school cohort graduation rate for mobility reasons is prepared, reviewed, and retained as required.

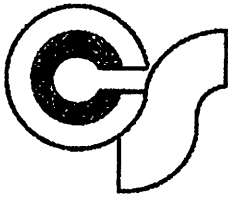
Anticipated Completion Date: immediately-grants, 2019/2020 school year-high school



(Signature)

Corporation Treasurer
(Title)

05/28/19
(Date)



Concord Community Schools

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CORRECTIVE ACTION PLAN

FINDING 2018-009

Subject: Title I Grants to Local Educational Agencies – Procurement and Suspension and Debarment
CFDA#: 84.010

Federal Award Number and Year: 16-2270, 17-2270, 18-2270

Contact Person: Laurie Gregory, Corporation Treasurer

Contact Person Information: lgregory@concord.k12.in.us

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

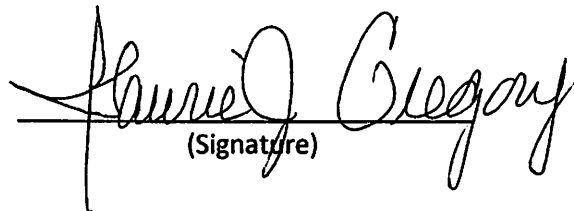
Segregation of Duties and Controls

The Grant Coordinator will approve all payroll distributions and vendor claims. Then buildings will send approved disbursements to Payroll Coordinator and/or Deputy Treasurer to initiate the processing of payroll or claims. Accounting Supervisor and/or Corporation Treasurer approves time & attendance reconciliations, distribution report, payroll summary report and claims. Accounts Payable will process the claims. Then the Payroll Summary Report and claims are approved by School Board.

Procurement

Quotes and/or bids will be obtained from vendors by a designated employee for items over the Federal guideline threshold as required.

Anticipated Completion Date: immediately



(Signature)

Corporation Treasurer

(Title)

05/28/19

(Date)

CONCORD COMMUNITY SCHOOLS
EXIT CONFERENCE

The contents of this report were discussed on May 28, 2019, with Kami E. Wait, President of the School Board; Rebecka Smith, Chief Financial Officer; Timothy W. Tahara, Superintendent of Schools; Randall Myers, School Board member; Tim A. Yoder, School Board member; and Laurie J. Gregory, Treasurer.