

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

WEST CLARK COMMUNITY SCHOOLS

CLARK COUNTY, INDIANA

July 1, 2017 to June 30, 2019



FILED
03/25/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	R. Mac Dyer	01-01-17 to 08-03-18
	(Vacant)	08-04-18 to 05-31-19
	Dr. Thomas R. Brillhart	06-01-19 to 12-31-20
Deputy Treasurer	Patty Kelley (acting Treasurer)	08-04-18 to 05-31-19
Superintendent of Schools	Chad Schenck	01-01-17 to 12-13-17
	John Reed (interim)	12-14-17 to 07-31-18
	Clemencia Perez-Lloyd (interim)	08-01-18 to 09-30-19
	Clemencia Perez-Lloyd	10-01-19 to 12-31-20
President of the School Board	Joe Basham	01-01-17 to 12-31-17
	Douglas Coffman	01-01-18 to 12-31-19
	Myra W. Powell	01-01-20 to 12-31-20



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE WEST CLARK COMMUNITY SCHOOLS, CLARK COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the West Clark Community Schools (School Corporation), for the period of July 1, 2017 to June 30, 2019, and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement and have issued our report thereon dated February 20, 2020, wherein we noted the School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the School Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School Corporation's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2019-001 and 2019-002, that we consider to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

West Clark Community Schools' Response to Findings

The School Corporation's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of the financial statement, and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

February 20, 2020



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF THE WEST CLARK COMMUNITY SCHOOLS, CLARK COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited the West Clark Community Schools' (School Corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the period of July 1, 2017 to June 30, 2019. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. Except as discussed below, we conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

Basis for Qualified Opinion on the Child Nutrition Cluster

As described in item 2019-005 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient appropriate audit evidence supporting compliance of the School Corporation with the Child Nutrition Cluster regarding the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Program Income compliance requirements. Consequently, we were unable to determine whether the School Corporation complied with those requirements applicable to the program.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

Qualified Opinion on the Child Nutrition Cluster

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion on the Child Nutrition Cluster* paragraph the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its Child Nutrition Cluster for the period of July 1, 2017 to June 30, 2019.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the period of July 1, 2017 to June 30, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2019-003 and 2019-007. Our opinion on each major federal program is not modified with respect to these matters.

The School Corporation's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2019-003, 2019-004, 2019-005, 2019-006, and 2019-007, that we consider to be material weaknesses.

The School Corporation's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statement of the School Corporation, as of and for the period of July 1, 2017 to June 30, 2019, and the related notes to the financial statement. We issued our report thereon dated February 20, 2020, which contained a dual opinion on the financial statement. An adverse opinion was issued regarding the presentation in accordance with U.S. Generally Accepted Accounting Principles, and an unmodified opinion was issued regarding the presentation in accordance with the Regulatory Basis of Accounting. Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.

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

February 20, 2020

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the School Corporation. The schedule and notes are presented as intended by the School Corporation.

WEST CLARK COMMUNITY SCHOOLS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2018 and 2019

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient 06-30-18	Total Federal Awards Expended 06-30-18	Passed Through to Subrecipient 06-30-19	Total Federal Awards Expended 06-30-19
<u>Department of Agriculture</u>							
Child Nutrition Cluster							
School Breakfast Program	Indiana Department of Education	10.553					
School Breakfast Program			FY 18	\$ -	\$ 172,561	\$ -	\$ -
School Breakfast Program			FY 19	-	-	-	148,841
Total - School Breakfast Program				-	172,561	-	148,841
National School Lunch Program							
School Lunch Program	Indiana Department of Education	10.555	FY 18	-	714,535	-	-
School Lunch Program			FY 19	-	-	-	635,921
Commodities			FY 18 & 19	-	207,586	-	203,975
Total - National School Lunch Program				-	922,121	-	839,896
Total - Child Nutrition Cluster				-	1,094,682	-	988,737
Total - Department of Agriculture				-	1,094,682	-	988,737
<u>Department of Education</u>							
Special Education Cluster (IDEA)							
Special Education Grants to States							
Special Ed Part B 611 FY16	Indiana Department of Education	84.027	14216-020-PN01	-	15,686	-	-
Special Ed Part B 611 FY16			14216-137-PN01	-	56,121	-	-
Special Ed Part B 611 FY17			14217-020-PN01	-	23,264	-	-
Special Ed Part B 611 FY17			14217-141-PN01	-	430,732	-	421,011
Special Ed Part B 611 FY18			18611-140-PN01	-	17,107	-	591,764
Total - Special Education Grants to States				-	542,910	-	1,012,775
Special Education Preschool Grants							
Section 619 Preschool FY16	Indiana Department of Education	84.173	45716-020-PN01	-	1,419	-	-
Section 619 Preschool FY16			45716-137-PN01	-	3,997	-	-
Section 619 Preschool FY17			45717-141-PN01	-	11,725	-	34,733
Total - Special Education Preschool Grants				-	17,141	-	34,733
Total - Special Education Cluster (IDEA)				-	560,051	-	1,047,508

WEST CLARK COMMUNITY SCHOOLS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2018 and 2019

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient 06-30-18	Total Federal Awards Expended 06-30-18	Passed Through to Subrecipient 06-30-19	Total Federal Awards Expended 06-30-19
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010					
Title I Part A			S010A160014	-	102,356	-	-
Title I Part A			S010A170014	-	179,590	-	287,476
Total - Title I Grants to Local Educational Agencies				-	281,946	-	287,476
Education for Homeless Children and Youth McKinney-Vento Grant	Indiana Department of Education	84.196	S196A160015	-	8,165	-	9,696
English Language Acquisition State Grants	Indiana Department of Education	84.365					
Title III			S365A150014	-	7,783	-	-
Title III			S365A160014	-	4,886	-	17,490
Total - English Language Acquisition State Grants				-	12,669	-	17,490
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367					
Title II-A			S367A150013	-	31,921	-	-
Title II-A			S367A170013	-	-	-	1,865
Title II-A			S367A160013	-	15,761	-	67,002
Total - Supporting Effective Instruction State Grants				-	47,682	-	68,867
Total - Department of Education				-	910,513	-	1,431,037
<u>Department of Health and Human Services</u>							
Medicaid Cluster							
Medical Assistance Program	Indiana Department of Health and Human Services	93.778					
Medicaid Administrative Claiming			FY2018	-	49,662	-	-
Medicaid Administrative Claiming			FY2019	-	-	-	48,069
Total - Medical Assistance Program				-	49,662	-	48,069
Total - Medicaid Cluster				-	49,662	-	48,069
Total - Department of Health and Human Services				-	49,662	-	48,069
Total federal awards expended				\$ -	\$ 2,054,857	\$ -	\$ 2,467,843

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

WEST CLARK COMMUNITY SCHOOLS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the years ended June 30, 2018 and 2019. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

The Uniform Guidance requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$750,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

B. Other Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

Note 2. Indirect Cost Rate

The School Corporation has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3. Clark County Special Education Cooperative

The School Corporation was a member of the Clark County Special Education Cooperative (Cooperative) until June 30, 2017. The Cooperative operated the special education programs for the School Corporation. As a result, activity for the Special Education Cluster (IDEA), with the pass-through identifying number of 14217-020-PN01, that is presented on the SEFA, is not presented as receipts and disbursements in the financial statement of the School Corporation. This activity is reported on the financial statement of the Cooperative.

WEST CLARK COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
Child Nutrition Cluster	Qualified
Special Education Cluster (IDEA)	Unmodified
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	no

Section II - Financial Statement Findings

FINDING 2019-001

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2017-001.

Condition and Context

There were deficiencies in the internal control system of the School Corporation related to financial transactions and reporting. There was a lack of segregation of duties as the School Corporation had not separated compatible activities related to receipts.

WEST CLARK COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

During the audit period, the Deputy Treasurer prepared daily deposits and prepared listing of receipts for posting into the ledger. No evidence was presented for audit that a second review of the receipts was performed prior to depositing and posting into the ledger. The lack of internal controls were systemic issues, which occurred throughout the audit period.

Criteria

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

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

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

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

Cause

Management of the School Corporation had not established a proper system of internal control.

Effect

The failure to establish a system of internal control could have enabled material misstatements or irregularities to occur and remain undetected.

Views of Responsible Officials

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

FINDING 2019-002

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2017-002.

WEST CLARK COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition and Context

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 federal award information within the School Corporation's Annual Report on the Indiana Gateway for Government Units financial reporting system, which was used to generate the School Corporation's SEFA, was entered by the Deputy Treasurer without a process in place to ensure its accuracy before submission.

The lack of internal controls was systemic 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. . . ."

Cause

Management had not established a system of internal control that would ensure proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, misstatements of the SEFA could have occurred and remained undetected.

Views of Responsible Officials

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

WEST CLARK COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2019-003

Subject: Special Education Cluster (IDEA) - Procurement and Suspension and Debarment

Federal Agency: Department of Education

Federal Programs: Special Education Grants to States, Special Education Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 14216-020-PN01, 14216-137-PN01,
14217-020-PN01, 14217-141-PN01,
18611-140-PN01, 45716-020-PN01,
45716-137-PN01, 45717-141-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

Condition and Context

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.

Procurement

Proper controls were not in place to ensure that procured goods and services were purchased using the correct purchase method. Documentation was not presented to verify methods or rationale used to satisfy the procurement compliance requirement.

Suspension and Debarment

Proper controls were not in place to ensure the suspension and debarment procedures were followed. Documentation was not presented for audit to verify vendors were not suspended or debarred.

The noncompliance and lack of controls were systemic 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). . . ."

WEST CLARK COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.

You do this by:

- (a) Checking the SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

Cause

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

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

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

WEST CLARK COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2019-004

Subject: Special Education Cluster (IDEA) - Allowable Costs/Cost Principles

Federal Agency: Department of Education

Federal Programs: Special Education Grants to States, Special Education Preschool Grants

CFDA Numbers: 84.024, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 14216-020-PN01, 14216-137-PN01,
14217-020-PN01, 14217-141-PN01,
18611-140-PN01, 45716-020-PN01,
45716-137-PN01, 45717-141-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Allowable Costs/Cost Principles

Audit Finding: Material Weakness

Condition and Context

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement. Semi-Annual Certifications were kept for time and effort logs as required for the audit period, but not all were signed by the Director indicating completion and review.

The lack of internal control was systemic throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

The School Corporation's management had not designed or implemented internal controls which would have ensured compliance with the compliance requirement 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 requirement listed above.

Questioned Costs

There were no questioned costs identified.

WEST CLARK COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the School Corporation's management establish controls 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 2019-005

Subject: Child Nutrition Cluster - Activities Allowed or Unallowed,
Allowable Costs/Cost Principles, and Program Income
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 18, FY 19, FY 18 & 19
Pass-Through Entity: Indiana Department of Education
Compliance Requirements: Activities Allowed or Unallowed, Allowable
Costs/Cost Principles, Program Income
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding numbers were 2017-003 and 2017-007.

Condition and Context

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 following compliance requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Program Income.

Activities Allowed or Unallowed and Allowable Costs/Cost Principles

During fiscal year 2017-2018, the School Corporation contracted with a food service provider. Supporting documentation was not presented for audit to indicate how the amounts of the monthly invoices from the food service provider were determined, and, therefore, we were unable to determine if the amount paid to the food service provider was for activities and costs that were allowable. The School Corporation paid a total of \$1,204,129 to the food service provider during 2017-2018. We consider \$529,200 of the \$1,204,129 to be questioned costs.

Program Income

Due to the questioned costs identified above, we were unable to determine if program income was used in accordance with the conditions of the federal award.

The lack of effective internal controls and lack of adequate supporting documentation for the invoices from the food service provider was isolated to 2017-2018.

WEST CLARK COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.403 states in part:

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

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

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

(g) Be adequately documented. . . ."

2 CFR 200.333 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. . . ."

7 CFR 220.7(e)(1) states in part:

". . . (ii) . . . use all revenues received by such food service only for the operation or improvement of that food service . . .

(iii) Revenues received by the nonprofit school food service shall not be used to purchase land or buildings or to construct buildings; . . ."

7 CFR 210.14(a) states in part: ". . . Revenues received by the nonprofit school food service are to be used only for the operation or improvement of such food service, except that, such revenues shall not be used to purchase land or buildings, unless otherwise approved by FNS, or to construct buildings. . . ."

WEST CLARK COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management had not developed a system of internal control that would have ensured compliance with the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Program Income compliance requirements.

Effect

The failure to retain or provide appropriate supporting documentation prevented the determination of the School Corporation's compliance with the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Program Income compliance requirements.

Questioned Costs

Questioned costs of \$529,200 were identified for the audit period, as detailed in the *Condition and Context*.

Recommendation

We recommended that the School Corporation's management establish internal controls and ensure that documentation will be maintained and made available for audit.

Views of Responsible Officials

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

FINDING 2019-006

Subject: Child Nutrition Cluster - Cash Management, Special Tests and Provisions - Paid Lunch Equity, and Special Tests and Provisions - School Food Accounts
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 18, FY 19, FY 18 & 19
Pass-Through Entity: Indiana Department of Education
Compliance Requirements: Cash Management, Special Tests and Provisions - Paid Lunch Equity, Special Tests and Provisions - School Food Accounts
Audit Finding: Material Weakness

Repeat Finding

This is a similar finding from the immediately prior audit report. The prior audit finding numbers were 2017-004 and 2017-010.

Condition and Context

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, Special Tests and Provisions - Paid Lunch Equity, Special Tests and Provisions - School Food Accounts.

WEST CLARK COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cash Management

The School Corporation did not have effective internal controls over cash management. There was no documentation of a procedure in place to ensure that the food service account balance did not exceed the three months average expenditures.

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

The School Corporation did not have effective internal controls over the Special Tests and Provisions - Paid Lunch Equity compliance requirement. There was no documentation of a procedure in place to ensure that the paid lunch equity calculations were completed.

Special Tests and Provisions - School Food Accounts

The School Corporation did not have effective internal controls over the Special Tests and Provisions - School Food Accounts compliance requirement. There was no documentation of a procedure in place to ensure that the federal reimbursements were receipted timely.

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 control 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.

Recommendation

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

WEST CLARK COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

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

FINDING 2019-007

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 Number and Year (or Other Identifying Number): FY 18
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2017-006.

Condition and Context

The School Corporation is a member of the Wilson Education Center (Service Center). During fiscal years 2017-2018 and 2018-2019, the Service Center solicited, evaluated, and awarded bids for bread, milk, and other products on behalf of its members. There was inadequate oversight performed by the School Corporation of the procurement and suspension and debarment procedures of the Service Center.

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 following compliance requirement: Procurement and Suspension and Debarment.

Procurement

The bids for bread and milk were originally awarded for 2016-2017, and each contract included a clause stating that the contract could be extended for three additional 12-month periods by mutual written agreement. The Service Center could not provide documentation of the mutually agreed-upon contracts for the extensions of the bread bid for 2017-2018 or 2018-2019. The Service Center also could not provide documentation of the mutually agreed-upon contract for the extension of the milk bid for 2018-2019.

In addition to the purchases through the Service Center, the School Corporation acquired goods directly from suppliers. The School Corporation utilized one vendor from which the total purchases for 2018-2019 were within the small purchase threshold (\$3,500-\$150,000). The School Corporation did not obtain quotes or maintain documentation for the rationale of selecting the vendor for food purchases.

WEST CLARK COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Suspension and Debarment

The bids for bread and milk were originally awarded for 2016-2017, and each contract included a clause stating that the contract could be extended for three additional 12-month periods by mutual written agreement, along with a clause noting that the vendor was not suspended or debarred. The Service Center could not provide documentation of the mutually agreed-upon contracts for the extensions of the bread bid for 2017-2018 or 2018-2019. The Service Center also could not provide documentation of the mutually agreed-upon contract for the extension of the milk bid for 2018-2019. Therefore, the Service Center did not provide documentation that procedures were performed to verify the vendors were not suspended or debarred prior to entering into covered transactions with these vendors.

In addition to the purchases through the Service Center, the School Corporation acquired goods directly from suppliers. There was no documentation of a procedure in place to verify that the vendors were not suspended or debarred prior to entering into a covered transaction.

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 200.318(a) states: "The non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this part."

2 CFR 200.318(i) states:

"The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price."

WEST CLARK COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.320 states in part:

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

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

2 CFR 180.300 states:

"When covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.

You do this by:

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person you enter into a; or
- (c) Adding a clause or condition to the covered transaction with that person."

Cause

Management of the School Corporation had not developed a system of internal control that would have ensured compliance with the compliance requirement identified above.

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish a system of internal control, to ensure compliance with the grant agreement and the compliance requirement identified above.

Views of Responsible Officials

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

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AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the School Corporation. The documents are presented as intended by the School Corporation.

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“Pathways for Everyone”

ADMINISTRATION

Clemen Perez-Lloyd, Supt. of
Schools
Thomas Brillhart, Asst. Supt.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-001

Fiscal year in which the finding initially occurred: FY17
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: IDOE
Contact Person Responsible for Corrective Action: Thomas Brillhart
Contact Phone Number: 812-246-3375

Status of Audit Finding:

Receipts:

Our Receptionist will start listing all forms of payment received through the USPS mail, school mail and received in person, on a worksheet kept in their office. They will initial each payment to show that it was received and recorded. The payment will then be given to the correct department personnel for recordkeeping...that person will sign the worksheet noting that the payment was given to them by the Receptionist. At the end of the check’s travels, it will be given to the Deputy Treasurer to prepare for deposit. When a deposit is ready to be processed, the Deputy Treasurer will collect the worksheet from the Receptionist (who will sign and date the form) and verify that the checks match what was recorded. A Daily Deposit Report will be filled out with the payments and their corresponding account numbers. A deposit slip will then be filled out for the bank. The next step was added to the process in December 2019 to rectify not having enough internal control for the receipting process. The deposit slip and the worksheet kept by the receptionist will be given to the Treasurer or another separate person to verify that the cash, currency and checks listed on the deposit slip match the cash, currency and checks on the worksheet. This person will initial the deposit slip and the worksheet to verify this step. The deposit will be secured in a sealable bank bag and given to the bank courier. German American Bank provides us with courier service on Tuesday, Thursday and Friday of every week. The worksheet, Daily Deposit Report and applicable check copies/backup, are given to the A/P Clerk to process the receipts. The Assistant Superintendent/Treasurer signs receipts. The courier will return the deposit slip on the next scheduled day to the A/P Clerk who will attach it with the receipts for that particular deposit and file the paperwork.

Anticipated Completion Date: Implementation is ongoing

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AN EQUAL OPPORTUNITY EMPLOYER

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-002

Fiscal year in which the finding initially occurred: FY15
Contact Person Responsible for Corrective Action: Thomas Brillhart
Contact Phone Number: 812-246-3375

Status of Audit Finding:

The Deputy Treasurer will report all federal awards on the SEFA via the Annual Report in Gateway each school year. Federal award folders and the CFDA website should be utilized to confirm the correct CFDA numbers and identifying award numbers are used on the SEFA. The Special Ed Cluster will include any amounts spent by the Greater Clark County Special Education Coop per their reports submitted each school year through 2016 while they were the LEA for these grants. School Lunch Commodities are to be included on the SEFA under the Federal Non Cash Assistance column. Federal Medicaid should be properly documented on the SEFA. All federal award folders will be given to the Assistant Superintendent/Treasurer for verification before the SEFA is submitted for final approval in Gateway.

Anticipated Completion Date: Implementation is ongoing

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-003

Fiscal year in which the finding initially occurred: FY17
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: IDOE
Contact Person Responsible for Corrective Action: Thomas Brillhart
Contact Phone Number: 812-246-3375

Status of Audit Finding:

All cafeteria staff currently do an electronic punch for timecards. All timecards will be approved at the school level by the Principal of that building, before coming over to the Central Office for approval by the Food Service Director. Every payroll week, the Food Service Director will review, approve and print the timecards for the Food Service employees utilizing the Time Clock Plus Manager software.

All invoices and backup paperwork for the food service program will be filed together with each voucher by the Accounts Payable Clerk. All backup paperwork will be required to stay with the invoice and voucher. Copies will be made of the paperwork if any other filing requirements need to be fulfilled.

Anticipated Completion Date: July 2018

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-004

Fiscal year in which the finding initially occurred: FY15
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: IDOE
Contact Person Responsible for Corrective Action: Thomas Brillhart
Contact Phone Number: 812-246-3375

Status of Audit Finding:

Cash Management

Control to ensure that the account balance in the food service does not exceed three months average expenditures will be accomplished by having the Deputy Treasurer calculate the average expenditures for the month and then have the Food Service Director verify the calculation. These worksheets will be filed with each year’s Food Nutrition Annual Financial Report.

Special Tests and Provisions-School Food Accounts

Control to ensure that there is a proper segregation of duties over the collection of monies at each cafeteria will be accomplished by having the Cafeteria Managers not work any of the cashier terminals. The Cafeteria Manager will verify the cash drawer report with the cashier. When the money is ready to be deposited, Deposit Reports are printed from the software and verified against the money collected for the day. Cafeteria Managers are not allowed to make any adjustments to a child’s account...they are to inform the Accounting Clerk of any adjustments that need to be made. The Accounting Clerk will reconcile the prepaid meal control account using a worksheet designed for that function, at least on a monthly basis and will submit that report to the Deputy Treasurer for approval and verification.

Anticipated Completion Date: Implementation is ongoing

MISSION STATEMENT

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-005

Fiscal year in which the finding initially occurred: FY15
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: IDOE
Contact Person Responsible for Corrective Action: Thomas Brillhart
Contact Phone Number: 812-246-3375

Status of Audit Finding:

During the 2016-2017 SY, an Accounting Clerk was hired and trained in processing free and reduced applications and to help with segregation of duties. This individual, along with the Food Services Director worked together to ensure that applications were properly maintained and filed. In 2018, another Accounting Clerk was hired and continues to be trained as the second person for oversight to the accuracy of the benefits attributable to the free and reduced applications. All information on the application will be properly completed, along with all backup material and appropriate signatures confirming approval and completed reviews. Paper applications will be entered by one Accounting Clerk and signed off for determination. Throughout the school year, the second Accounting Clerk will pull a sample of the paper applications from each school to verify them for accuracy. Crosschecking between the two Accounting Clerks will support the accuracy and timeliness of the application of benefits.

Anticipated Completion Date: July 2017

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-006

Fiscal year in which the finding initially occurred: FY15
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: IDOE
Contact Person Responsible for Corrective Action: Thomas Brillhart
Contact Phone Number: 812-246-3375

Status of Audit Finding:

Procurement

The Food Services Director will ensure that procurement outside of the Wilson Center will follow 2 CFR 200.320. The cost of the item considered for procurement will be calculated for the span of the school year and then it will be decided upon if the micro-purchases, small purchases or sealed bid process should be used. Starting SY 19/20, the West Indy Coop will be utilized as much as possible for any food service purchases; they have replaced the Wilson Center.

Suspension and Debarment

The Wilson Center was used previously for food service procurement...for the SY 19/20; the West Indy Coop will be utilized for procurement. The Food Service Director will ensure that we have record of all Certifications of Suspension and Debarment on file for any vendors used through the procurement site, as well as any vendors used outside of the procurement site.

Anticipated Completion Date: Implementation is ongoing

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-007

Fiscal year in which the finding initially occurred: FY15
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: IDOE
Contact Person Responsible for Corrective Action: Thomas Brillhart
Contact Phone Number: 812-246-3375

Status of Audit Finding:

A transfer of cafeteria sales is done once a month. Proper reports from Infinite Campus are printed and entered into a worksheet that calculates daily sales by the cafeteria. The amounts listed on the worksheet are verified by the sales reports. Accounts Payable Vouchers are prepared by the Accounting Clerk and submitted to the Treasurer and Deputy Treasurer for verification and approval. Once approved, the vouchers are entered into the accounting system and then a receipt is prepared to move the money from the Clearing Prepaid Fund to the School Lunch Fund. All supporting reports and documentation are kept with the A/P Voucher and the corresponding Receipt.

The Accounting Clerk will reconcile the prepaid meal control account using a worksheet designed for that function, at least on a monthly basis and will submit that report to the Treasurer and Deputy Treasurer for approval and verification. This will help ensure proper balances per the monthly sales and the student balance reports.

Anticipated Completion Date: Implementation is ongoing

MISSION STATEMENT

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-008

Fiscal year in which the finding initially occurred: FY15
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: IDOE
Contact Person Responsible for Corrective Action: Thomas Brillhart
Contact Phone Number: 812-246-3375

Status of Audit Finding:

The Accounting Clerk, with proper reports from the cafeteria software, will draft the Sponsor Claim. This draft will then be verified and approved by the Deputy Treasurer. The Accounting Clerk then enters the data on the Indiana Food Nutrition website and gives the claim to the Deputy Treasurer. The Deputy Treasurer verifies and approves the data entered on the nutrition website and submits the claim. Copies of Sponsor Claims will be printed to keep with the draft reports and for verification when the claim is receipted.

Anticipated Completion Date: July 2019

MISSION STATEMENT

West Clark Community Schools' mission is to provide engaging opportunities that prepare students to meet tomorrow's challenges.
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-009

Fiscal year in which the finding initially occurred: FY15
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: IDOE
Contact Person Responsible for Corrective Action: Thomas Brillhart
Contact Phone Number: 812-246-3375

Status of Audit Finding:

Eligibility for free and reduced applications is done by the Accounting Clerk and then verified by a sampling of those applications throughout the school year by a different clerk for accuracy purposes. Verification of the applications is done by the Accounting Clerk and then approved by the Assistant Superintendent/Treasurer when complete. The Accounting Clerk will maintain proper documentation of Verification Reports and Verification Letters pertaining to those reports.

Anticipated Completion Date: July 2017

MISSION STATEMENT

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AN EQUAL OPPORTUNITY EMPLOYER

SCHOOL BOARD

Myra Powell, President
Kevin Puckett, Vice President
Brian Guernsey, Secretary
Joe Basham, Member
Doug Coffman, Member

West Clark Community Schools

601 RENZ AVENUE
SELLERSBURG, IN 47172
O: 812-246-3375 F: 812-246-9731
www.wclark.k12.in.us

“Pathways for Everyone”

ADMINISTRATION

Clemen Perez-Lloyd, Supt. of
Schools
Thomas Brillhart, Asst. Supt.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-0010

Fiscal year in which the finding initially occurred: FY15
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: IDOE
Contact Person Responsible for Corrective Action: Thomas Brillhart
Contact Phone Number: 812-246-3375

Status of Audit Finding:

The Food Services Director will use the Paid Lunch Equity Price Calculator to establish the appropriate lunch price and maintain a copy of the equity tool for verification. Once the calculations are complete, they will be submitted to the Superintendent and/or Assistant Superintendent/CFO for review and approval. A memo will be drafted of proposal and all prices will be clearly listed on the agenda when submitted to the West Clark Board of Trustees for approval. All documentation will be filed for verification purposes.

Anticipated Completion Date: Implementation is ongoing

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CORRECTIVE ACTION PLAN

FINDING 2019-001

Contact Person Responsible for Corrective Action: Thomas Brillhart
Contact Phone Number: 812-246-3375

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

Our Receptionist will start listing all forms of payment received through the USPS mail, school mail and received in person, on a worksheet kept in their office. They will initial each payment to show that it was received and recorded. The payment will then be given to the correct department personnel for recordkeeping...that person will sign the worksheet noting that the payment was given to them by the Receptionist. At the end of the check’s travels, it will be given to the Deputy Treasurer to prepare for deposit. When a deposit is ready to be processed, the Deputy Treasurer will collect the worksheet from the Receptionist (who will sign and date the form) and verify that the checks match what was recorded. A Daily Deposit Report will be filled out with the payments and their corresponding account numbers. A deposit slip will then be filled out for the bank. The next step was added to the process in December 2019 to rectify not having enough internal control for the receipting process. The deposit slip and the worksheet kept by the receptionist will be given to the Treasurer or another separate person to verify that the cash, currency and checks listed on the deposit slip match the cash, currency and checks on the worksheet. This person will initial the deposit slip and the worksheet to verify this step. The deposit will be secured in a sealable bank bag and given to the bank courier. German American Bank provides us with courier service on Tuesday, Thursday and Friday of every week. The worksheet, Daily Deposit Report and applicable check copies/backup, are given to the A/P Clerk to process the receipts. The Assistant Superintendent/Treasurer signs receipts. The courier will return the deposit slip on the next scheduled day to the A/P Clerk who will attach it with the receipts for that particular deposit and file the paperwork.

Anticipated Completion Date: Implemented in December 2019

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CORRECTIVE ACTION PLAN

FINDING 2019-002

Contact Person Responsible for Corrective Action: Thomas Brillhart
Contact Phone Number: 812-246-3375

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Deputy Treasurer will report all federal awards on the SEFA via the Annual Report in Gateway each school year. Federal award folders and the CFDA website should be utilized to confirm the correct CFDA numbers and identifying award numbers are used on the SEFA. The Special Ed Cluster will include any amounts spent by the Greater Clark County Special Education Coop per their reports submitted each school year through 2016 while they were the LEA for these grants. School Lunch Commodities are to be included on the SEFA under the Federal Non Cash Assistance column. Federal Medicaid should be properly documented on the SEFA as well. All federal award folders will be given to the Assistant Superintendent/Treasurer for verification before the SEFA is submitted for final approval in Gateway.

Anticipated Completion Date: Implementation will begin with the FY20 SEFA

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CORRECTIVE ACTION PLAN

FINDING 2019-003

Contact Person Responsible for Corrective Action: Thomas Brillhart
Contact Phone Number: 812-246-3375

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Special Ed Department, consisting of the Director and Administrative Assistant, along with the Deputy Treasurer, will ensure that procurement for the Special Education Grants and Special Education Preschool Grants follow 2 CFR 200 for compliance with the grant agreement and the Procurement and Suspension and Debarment requirement. The cost of the item considered for procurement will be calculated for the span of the school year and then it will be decided upon if the micro-purchases, small purchases or sealed bid process should be used per Board Policy 6325-Procurement-Federal Grants/Funds. Records will be maintained to detail the procurement process used for grant purchases. The Special Ed Department, along with oversight from the WCCS Finance Office, will ensure that we have record of all Certifications of Suspension and Debarment on file for any vendors used through the procurement site, as well as any vendors used outside of the procurement site.

Anticipated Completion Date: Implementation by the end of SY19/20

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CORRECTIVE ACTION PLAN

FINDING 2019-004

Contact Person Responsible for Corrective Action: Thomas Brillhart
Contact Phone Number: 812-246-3375

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Special Ed Director will ensure compliance with requirements related to the Allowable Costs/Cost Principles by making sure Semi-Annual Certifications are kept for time and effort logs. These certifications will be signed by the Special Ed Director to show that they were reviewed and are complete. As a secondary control, the Special Ed Administrative Assistant will ensure that the time and effort logs are signed before they are filed for record keeping.

Anticipated Completion Date: Implementation by the end of SY19/20

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FINDING 2019-005

Contact Person Responsible for Corrective Action: Thomas Brillhart
Contact Phone Number: 812-246-3375

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

Activities Allowed or Unallowed and Allowable Costs/Cost Principles:

The Accounts Payable Clerk will file all invoices and backup paperwork for the food service program together with each voucher. All backup paperwork will be required to stay with the invoice and voucher. Copies will be made of the paperwork if any other filing requirements need to be fulfilled. The Deputy Treasurer and the Treasurer approve all A/P Vouchers in separate steps of the approval process...each will ensure that all backup is attached to the invoice before approval is given for payment.

Program Income:

A transfer of cafeteria sales is done once a month. Proper reports from Infinite Campus are printed and entered into a worksheet that calculates daily sales by the cafeteria. The amounts listed on the worksheet are verified by the sales reports. The Cafeteria Director and the Accounting Clerk go over these reports every month to verify they are accurate on the worksheet used for the transfer. Accounts Payable Vouchers are prepared by the Accounting Clerk and submitted to the Treasurer and Deputy Treasurer for verification and approval. Once approved, the vouchers are entered into the accounting system and then a receipt is prepared to move the money from the Clearing Prepaid Fund to the School Lunch Fund. All supporting reports and documentation are kept with the A/P Voucher and the corresponding Receipt.

The Accounting Clerk will reconcile the prepaid meal control account using a worksheet designed for that function, at least on a monthly basis and will submit that report to the Treasurer and Deputy Treasurer for approval and verification. This will help ensure proper balances per the monthly sales and the student balance reports.

Anticipated Completion Date: Implementation by the end of SY19/20

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CORRECTIVE ACTION PLAN

FINDING 2019-006

Contact Person Responsible for Corrective Action: Thomas Brillhart
Contact Phone Number: 812-246-3375

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

Cash Management

Control to ensure that the account balance in the food service fund does not exceed three months average expenditures will be accomplished by having the Deputy Treasurer calculate the average expenditures for the month and then have the Food Service Director and the Treasurer verify the calculation. These worksheets will be completed on a monthly basis and filed with each year’s Food Nutrition Annual Financial Report.

Special Tests and Provision-Paid Lunch Equity

The Food Services Director will use the Paid Lunch Equity Price Calculator to establish the appropriate lunch price and maintain a copy of the equity tool for verification. Once the calculations are complete, they will be submitted to the Assistant Superintendent/CFO for review and written approval. A memo will be drafted of the proposal and all prices will be clearly listed on the agenda when submitted to the West Clark Board of Trustees for approval. The Food Service Director will file all documentation for verification purposes.

Special Tests and Provisions-School Food Accounts

The Accounting Clerk, with proper reports from the cafeteria software, will draft the Sponsor Claim for the federal reimbursement at the beginning of the following month. This draft will then be verified and approved by the Deputy Treasurer. The Accounting Clerk then enters the data on the Indiana Food Nutrition website and gives the claim to the Deputy Treasurer. The Deputy Treasurer verifies and approves the data entered on the nutrition website and submits the claim. Copies of Sponsor Claims will be printed to keep with the draft reports and for verification when the claim is receipted. Once notice is received from the Auditor of the State of Indiana that the federal reimbursement has been deposited into the WCCS checking account, the Deputy Treasurer will follow proper receipting procedures to post the

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receipt into the accounting software. The Sponsor Claim and Notice of Deposit will be kept with the receipt for recordkeeping.

Anticipated Completion Date: Implementation by the end of SY19/20

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CORRECTIVE ACTION PLAN

FINDING 2019-007

Contact Person Responsible for Corrective Action: Thomas Brillhart
Contact Phone Number: 812-246-3375

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

Procurement

The Food Services Director will ensure that procurement outside of the Wilson Center will follow 2 CFR 200.320. The cost of the item considered for procurement will be calculated for the span of the school year and then it will be decided upon if the micro-purchases, small purchases or sealed bid process should be used. Starting SY 19/20, the West Indy Coop will be utilized as much as possible for any food service purchases; they have replaced the Wilson Center. The Food Service Director will ensure that they have copies of all contracts and that they follow the requirements set forth by federal fund policy and the policy of the West Clark Board of Trustees.

Suspension and Debarment

The Wilson Center was previously used for food service procurement...for the SY 19/20; the West Indy Coop will be utilized for procurement. The Food Service Director will ensure that we have record of all Certifications of Suspension and Debarment on file for any vendors used through the procurement site, as well as any vendors used outside of the procurement site. The Food Service Director will abide by the debarment and suspension regulations in Policy 6325 for Federal Grants/Funds.

Anticipated Completion Date: Implementation by the end of SY19/20

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OTHER REPORTS

In addition to this report, other reports may have been issued for the School Corporation. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.