

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

FEDERAL COMPLIANCE AUDIT REPORT  
OF

METROPOLITAN SCHOOL DISTRICT  
OF WASHINGTON TOWNSHIP  
MARION COUNTY, INDIANA

July 1, 2017 to June 30, 2019



**FILED**  
04/20/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Joseph Licata	07-01-17 to 06-30-20
Superintendent of Schools	Dr. Nikki Woodson	07-01-17 to 06-30-20
President of the School Board	William Turner Donald B. Kite, Sr. Dr. Wanda Thruston John P. Fenci	01-01-17 to 12-31-17 01-01-18 to 12-31-18 01-01-19 to 12-31-19 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 METROPOLITAN SCHOOL DISTRICT  
OF WASHINGTON TOWNSHIP, MARION 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 Metropolitan School District of Washington Township (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 April 13, 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 item 2019-001, that we consider to be a material weakness.

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***

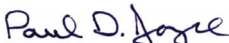
As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of findings and Questioned Costs as item 2019-001.

***Metropolitan School District of Washington Township's 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

April 13, 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 METROPOLITAN SCHOOL DISTRICT  
OF WASHINGTON TOWNSHIP, MARION COUNTY, INDIANA

**Report on Compliance for Each Major Federal Program**

We have audited the Metropolitan School District of Washington Township's (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. 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.

***Opinion on Each Major Federal Program***

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 major federal programs for the period of July 1, 2017 to June 30, 2019.

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)

**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 2019-005, 2019-006, 2019-007, 2019-008, and 2019-009. 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.

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 2019-002, 2019-003, 2019-004, 2019-005, 2019-006, 2019-007, 2019-008, and 2019-009, 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.

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)

**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 April 13, 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, CPA  
State Examiner

April 13, 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.

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METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
 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
<b>Department of Agriculture</b>							
Child Nutrition Cluster							
School Breakfast Program	Indiana Department of Education	10.553					
School Breakfast Program			FY 2018	\$ -	\$ 1,349,406	\$ -	\$ -
School Breakfast Program			FY 2019	-	-	-	1,159,652
Total - School Breakfast Program				-	1,349,406	-	1,159,652
National School Lunch Program							
After School Hours Snack Program	Indiana Department of Education	10.555					
National School Lunch Program			FY 2018	-	5,804	-	-
Commodities			FY 2018	-	3,402,800	-	-
After School Hours Snack Program			FY 2018	-	403,939	-	-
National School Lunch Program			FY 2019	-	-	-	5,533
Commodities			FY 2019	-	-	-	3,022,366
Commodities			FY 2019	-	-	-	405,090
Total - National School Lunch Program				-	3,812,543	-	3,432,989
Summer Food Service Program for Children							
Summer Food Service Program	Indiana Department of Education	10.559					
Summer Food Service Program			FY 2018	-	140,059	-	-
			FY 2019	-	-	-	126,149
Total - School Food Service Program for Children				-	140,059	-	126,149
Total - Child Nutrition Cluster				-	5,302,008	-	4,718,790
Total - Department of Agriculture				-	5,302,008	-	4,718,790
<b>Department of Education</b>							
Special Education Cluster (IDEA)							
Special Education Grants to States	Indiana Department of Education	84.027					
Special Education Grants to States			14216-058-PN01	-	70,000	-	-
Special Education Grants to States			14217-058-PN01	-	1,893,975	-	276,879
Special Education Grants to States			18611-058-PN01	-	247,329	-	-
Special Education Grants to States			19611-058-PN01	-	-	-	2,213,174
Total - Special Education Grants to States				-	2,211,304	-	2,490,053
Special Education Preschool Grants							
Special Education Preschool Grants	Indiana Department of Education	84.173					
Special Education Preschool Grants			45716-058-PN01	-	1,337	-	-
Special Education Preschool Grants			45717-058-PN01	-	63,474	-	17,079
Special Education Preschool Grants			45718-058-PN01	-	-	-	27,157
Total - Special Education Preschool Grants				-	64,811	-	44,236
Total - Special Education Cluster (IDEA)				-	2,276,115	-	2,534,289

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
 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
Adult Education Basic Grants to States	Indiana Department of Education	84.002					
Adult Education - Basic 2016-2017			V002A160014	-	325,415	-	-
Adult Education Basic 2017-2018			V002A160014	-	-	-	560,248
Adult Education Basic 2018-2019			V002A180014	-	-	-	300,377
<b>Total - Adult Education Basic Grants to States</b>				-	<b>325,415</b>	-	<b>860,625</b>
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010					
Title I Grants			S010A150014	-	1,007,957	-	-
Title I Grants			S010A170014	-	1,868,208	-	921,004
Title I Grants			S010A180014	-	-	-	2,007,342
<b>Total - Title I Grants to Local Educational Agencies</b>				-	<b>2,876,165</b>	-	<b>2,928,346</b>
Career and Technical Education - Basic Grants to States	Indiana Department of Education	84.048					
Carl Perkins - FY 2015-2016			17-4700-5370	-	131,611	-	-
Carl Perkins - FY 2016-2017			17-4700-5370	-	199,227	-	-
Carl Perkins - FY 2017-18			18-4700-4345	-	-	-	455,835
Carl Perkins - FY 2017-2018			18-4700-5370	-	413,480	-	211,758
<b>Total - Career and Technical Education - Basic Grants to States</b>				-	<b>744,318</b>	-	<b>667,593</b>
Education for Homeless Children and Youth	Indiana Department of Education	84.196					
McKinney Vento			A58-7-17SS-3962	-	26,281	-	-
McKinney Vento			A58-7-17SS-3962	-	26,894	-	-
McKinney Vento			A58-7-17SS-3962	-	-	-	18,106
<b>Total - Education for Homeless Children and Youth</b>				-	<b>53,175</b>	-	<b>18,106</b>
English Language Acquisition State Grants	Indiana Department of Education	84.365					
Title III - Bilingual Education - Immigrant Influx			01116-001-FLUX	-	18,997	-	-
English Language Acquisition - Title III			01116-070-PN01	-	198,384	-	-
English Language Acquisition - Title III			01117-067-PN01	-	294,650	-	-
Title III - Bilingual Education - Immigrant Influx			01118-001-FLUX	-	-	-	10,153
Title III - Bilingual Education Immigrant Influx			01118-003FLUX	-	13,477	-	-
English Language Acquisition - Title III			01118-065-PN01	-	-	-	261,461
English Language Acquisition Title III			01119-065-PN01	-	-	-	57,415
<b>Total - English Acquisition State Grants</b>				-	<b>525,508</b>	-	<b>329,029</b>
Mathematics and Science Partnerships	Indiana Department of Education	84.366					
Mathematics and Science Partnership			A58-6-16CI-3646	-	26,220	-	-
Mathematics and Science Partnership			A58-6-16CI-3647	-	80,391	-	-
<b>Total - Mathematics and Science Partnerships</b>				-	<b>106,611</b>	-	-
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367					
Improving Teacher Quality Title II A			S367A150015	-	122,680	-	-
Improving Teacher Quality Title II A			S367A160013	-	120,677	-	136,989
Improving Teacher Quality Title II A			S367A170013	-	-	-	234,261
<b>Total - Supporting Effective Instruction State Grants</b>				-	<b>243,357</b>	-	<b>371,250</b>

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
 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
School Improvement Grants	Indiana Department of Education	84.377					
Title I School Improvement Grants			S010A160014	-	60,128	-	-
Title I School Improvement Grants			S010A170014	-	80,275	-	-
Title I School Improvement Grants			S010A170014	-	-	-	78,039
Total - School Improvement Grants				-	140,403	-	78,039
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424					
Title IV Part A Grants			S424A170015	-	-	-	31,413
Total - Student Support and Academic Enrichment Program				-	-	-	31,413
Total - Department of Education				-	7,291,067	-	7,818,690
<u>Department of Health and Human Services</u>							
Refugee and Entrant Assistance State/ Replacement Designee Administered Programs	Indiana Department of Education	93.566					
Refugee Grant			700REFSOCSVCF17	-	18,595	-	-
Refugee Grant			700REFSOCSVCF18	-	5,911	-	-
Refugee Grant			700REFSOCSVCF18	-	-	-	17,483
Refugee Grant			700REFSOCSVCF19	-	-	-	6,375
Total - Refugee and Entrant Assistance State/ Replacement Designee Administered Programs				-	24,506	-	23,858
Medicaid Cluster	Indiana Department of Education	93.778					
Medicaid Assistance Program							
Medicaid Admin Claiming (IEP)			FY 2017-18	-	256,612	-	-
IndianaMac			FY 2017-18	-	49,530	-	-
Medicaid Admin Claiming (IEP)			FY 2018-19	-	-	-	321,920
IndianaMac			FY 2018-19	-	-	-	107,019
Total - Medicaid Cluster				-	306,142	-	428,939
Total - Department of Health and Human Services				-	330,648	-	452,797
<u>Department of Homeland Security</u>							
Citizenship Education and Training Citizenship & Integration Grant	Direct Grant	97.010					
Total - Citizenship Education and Training			2015-CS-010-000034	-	32,655	-	-
Total - Department of Homeland Security				-	32,655	-	-
Total federal awards expended				\$ -	\$ 12,956,378	\$ -	\$ 12,990,277

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

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
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.

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
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?	yes

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:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
	Child Nutrition Cluster	Unmodified
84.002	Adult Education Basic Grants to States	Unmodified
84.010	Title I Grants to Local Educational Agencies	Unmodified
	Special Education Cluster (IDEA)	Unmodified
84.365	English Language Acquisition State Grants	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$778,400

Auditee qualified as low-risk auditee? no

**Section II - Financial Statement Findings**

**FINDING 2019-001**

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

*Repeat Finding*

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

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Condition and Context*

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

The School Corporation had not established effective controls over the federal award information entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the School Corporation's SEFA. A key control was in place where multiple employees would work on the School Corporation's SEFA; however, it was not implemented correctly. The SEFA contained the following errors:

1. The Child Nutrition Cluster commodities were understated by \$46,949.
2. The Perkins Grant was not included on the SEFA, understated by \$131,611.
3. The Special Education Cluster (IDEA) was overstated by \$49,159.
4. The Title I Grants to Local Educational Agencies pass-through amounts were overstated by \$62,679.
5. The English Language Acquisition State Grants were overstated by \$950.
6. The Medicaid Cluster was overstated by \$12,374 and \$279,029 in fiscal years 2017-2018 and 2018-2019, respectively.
7. The Special Education Cluster (IDEA) pass-through amounts were overstated by \$993,539.
8. The English Language Acquisition State Grants pass-through amounts were overstated by \$15,863.
9. The Improving Teacher Quality State Grants pass-through amounts were overstated by \$43,964.
10. Not all CFDA numbers, program names, grants, and identifying numbers were correct or listed on the SEFA.

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

*Criteria*

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

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

"The control environment is the basic commonality for all and comprises the integrity and ethical values of the political subdivision established by the oversight body and management. The standards, processes, and structures which form the control environment pervasively impact the overall system of internal control. The oversight body and management convey leadership expectations, and overall tone which are reinforced by all officials and management throughout the various offices and departments. The control environment also contains the overall accountability structure for all employees through performance and reward measures. Within this structure, leadership demonstrates commitment to the political subdivision by having a process for attracting, developing, and retaining competent individuals. This component is static in that its underpinnings do not generally change with a given objective. . . .

Risk is the possibility that an event will occur and adversely affect the achievement of objectives. Risk assessment is the process used to identify and assess internal and external risks to the achievement of objectives, and then establish risk tolerances. Each identified risk is evaluated in terms of its impact and likelihood of occurrence. Overall, risk assessment is the basis for determining how risk will be managed. . . .

Management identifies risks to the achievement of the political subdivision's objectives across the unit as a whole and within each office or department. Analysis of risk through determination of objective measures and variance tolerance is the basis for determining how the risks should be managed. The response to risk is selected: acceptance, avoidance, reduction, or sharing. . . .

Internal control is a process, and part of that process is the responsibility for management to be continually aware of changes, both external and internal, that could affect the achievement of the political subdivision's objectives. Those changes should be analyzed for both their immediate effect and for any future impact. Management would then determine any modifications needed in the internal control process to adapt to these changes. . . .

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. . . ."

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(Continued)

"Relevant information from both internal and external sources is necessary to support the functioning of the other components of internal control. Communication is the continual process of providing, sharing, and obtaining necessary information. Internal communication enables personnel to receive a clear message that control responsibilities are taken seriously by the organization. External communication enables relevant outside information to be internalized and internal information to be clearly communicated to external parties. . . .

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. . . ."

2 CFR 200.508 states in part:

"The auditee must: . . .

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

2 CFR 200.510(b) states:

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

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.

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(Continued)

- (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*

The School Corporation's management had not established a system of internal controls that would have ensured proper reporting of the SEFA.

*Effect*

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

*Views of Responsible Officials*

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

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2019-002**

Subject: Child Nutrition Cluster - Program Income  
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 2018, FY 2019  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Program Income  
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 Program Income compliance requirement.

The School Corporation had no policies or procedures in place to ensure that the meal prices charged were in agreement with the School Board approved prices.

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

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
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). . . ."

*Cause*

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

*Effect*

The failure to establish an effective internal control system could have enabled noncompliance with the grant agreement and the Program Income compliance requirement.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish a system of internal controls related to the grant agreement and the Program Income compliance requirement.

*Views of Responsible Officials*

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

**FINDING 2019-003**

Subject: Child Nutrition Cluster, Special Tests and Provisions - Verification  
of Free and Reduced Price Applications and Paid Lunch Equity

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 2018, FY 2019

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Special Test and Provisions - Verification of Free and Reduced Price  
Applications, Special Test and Provisions - Paid Lunch Equity

Audit Finding: Material Weakness

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Repeat Finding*

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2017-004.

*Condition and Context*

An effective internal control system was not in place at the School Corporation in order to ensure compliance with the requirements related to the grant agreement and Special Tests and Provisions - Verification of Free and Reduced Price Applications and Special Tests and Provisions - Paid Lunch Equity compliance requirements.

*Verification of Free and Reduced Price Applications*

The Verification Summary report was prepared and submitted by the Supervisor of Child Nutrition Services without a documented oversight, approval, or other internal control process to ensure accuracy of the information.

*Paid Lunch Equity*

The annual paid lunch equity calculations were prepared and submitted without any oversight or review.

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

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

*Cause*

Management had not developed a system of internal controls that would have ensured compliance with the grant agreement and the Special Tests and Provisions - Verification of Free and Reduced Price Applications and Special Tests and Provisions - Paid Lunch Equity compliance requirements.

*Effect*

The failure to establish an effective internal control system could have enabled noncompliance with the grant agreement and the Special Tests and Provisions - Verification of Free and Reduced Price Applications and Special Tests and Provisions - Paid Lunch Equity compliance requirements.

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish a system of internal controls related to the grant agreement and the Special Tests and Provisions - Verification of Free and Reduced Price Applications and Special Tests and Provisions - Paid Lunch Equity compliance requirements.

*Views of Responsible Officials*

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

**FINDING 2019-004**

Subject: Child Nutrition Cluster - Eligibility  
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 2018, FY 2019  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Eligibility  
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 Eligibility compliance requirement.

The School Corporation had not properly designed and implemented internal controls over the eligibility of free and reduced price applications. Paper application information was to be input into the department's software system by the Child Nutrition Services Coordinator with final review and approval from the Director of Child Nutrition Services; however, there was no documentation to determine this process was consistently followed.

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

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Cause*

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

*Effect*

The failure to establish an effective internal control system could have enabled noncompliance with the grant agreement and the Eligibility compliance requirement.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish a system of internal controls related to the grant agreement and the Eligibility 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 2019-005**

Subject: Child Nutrition Cluster, Activities Allowed or Unallowed and 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 2018, FY 2019  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles  
Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

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

*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 Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

Timesheets were not maintained for Child Nutrition employees who worked in the central office.

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

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
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. . . ."

31 CFR 205.12(b)(5) states: "Reimbursable funding means that a Federal Program Agency transfers Federal funds to a State after that State has already paid out the funds for Federal assistance program purposes."

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. . . ."

*Cause*

Management had not developed a system of internal controls that would have ensured compliance with the grant agreement and the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

*Effect*

The failure to establish an effective internal control system could have enabled noncompliance with the grant agreement and the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish a system of internal controls related to the grant agreement and the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

*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: Special Education Grants to States - Earmarking  
Federal Agency: Department of Education  
Federal Programs: Special Education Grants to States  
CFDA Number: 84.027  
Federal Award Number and Year (or Other Identifying Number): 14216-058-PN01  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Matching, Level of Effort, Earmarking  
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 2017-007.

*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 Matching, Level of Effort, Earmarking compliance requirement.

*Earmarking*

The School Corporation did not expend a sufficient level of grant funds for providing special education services to students in non-public schools, as well as early intervening services, to meet the proportionate share earmarking requirement. Grant awards that were closed out during the audit period were tested. In the fiscal year 2015-2016 grant, the School Corporation spent \$203,419 of the required \$387,498 award allocation on non-public schools. In the 2015-2016 grant, the School Corporation spent \$226,436 of the required \$464,363 award allocation on early intervening services.

The lack of controls and noncompliance were isolated to the 2015-2016 Grant.

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
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 200.328(a) states in part:

*"Monitoring by the non-Federal entity.* The non-Federal entity is responsible for oversight of the operations of the Federal award supported activities. The non-Federal entity must monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved. Monitoring by the non-Federal entity must cover each program, function or activity. . . ."

34 CFR 300.133(a) states in part:

*"Formula.* To meet the requirement of § 300.132(a), each LEA must spend the following on providing special education and related services (including direct services) to parentally-placed private school children with disabilities:

(1) For children aged 3 through 21, an amount that is the same proportion of the LEA's total subgrant under section 611(f) of the Act as the number of private school children with disabilities aged 3 through 21 who are enrolled by their parents in private, including religious, elementary schools and secondary schools located in the school district served by the LEA, is to the total number of children with disabilities in its jurisdiction aged 3 through 21.

(2)

(i) For children aged three through five, an amount that is the same proportion of the LEA's total subgrant under section 619(g) of the Act as the number of parentally-placed private school children with disabilities aged three through five who are enrolled by their parents in a private, including religious, elementary school located in the school district served by the LEA, is to the total number of children with disabilities in its jurisdiction aged three through five.

(ii) As described in paragraph (a)(2)(i) of this section, children aged three through five are considered to be parentally-placed private school children with disabilities enrolled by their parents in private, including religious, elementary schools, if they are enrolled in a private school that meets the definition of elementary school in § 300.13. . . ."

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Cause*

The School Corporation's management had not developed a system of internal controls that would have prevented, or detected and corrected, material noncompliance with the Matching, Level of Effort, Earmarking compliance requirement.

*Effect*

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance with the grant agreement and the Matching, Level of Effort, Earmarking 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 related to the grant agreement and the Matching, Level of Effort, Earmarking 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 2019-007**

Subject: Special Education Cluster (IDEA) - Procurement

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): 14216-058-PN01, 14217-058-PN01,  
18611-058-PN01, 19611-058-PN01,  
45716-058-PN01, 45717-058-PN01,  
45718-058-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 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. There were no key controls in place to ensure that the School Corporation was following procurement policies and procedures or to prevent noncompliance.

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

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
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 200.318(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."

*Cause*

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

*Effect*

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

*Views of Responsible Officials*

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

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***FINDING 2019-008***

Subject: Title I Grants to Local Educational Agencies - Eligibility  
Federal Agency: Department of Education  
Federal Program: Title I Grants to Local Educational Agencies  
CFDA Number: 84.010  
Federal Award Number and Year (or Other Identifying Number): S010A150014  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Eligibility  
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 Eligibility compliance requirement.

The School Corporation could not provide supporting documentation for the fiscal year 2017-2018 grant application regarding the non-public school poverty students, as well as the non-public school enrollment amounts.

The lack of controls and noncompliance were isolated to the 2017-2018 grant application.

*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). . . ."

34 CFR 200.78(a)(1) states in part:

". . . an LEA must allocate funds under this subpart to school attendance areas and schools, identified as eligible and selected to participate under section 1113(a) or (b) of the ESEA, in rank order on the basis of the total number of public school children from low-income families in each area or school."

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. . . ."

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Cause*

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

*Effect*

The failure to establish an effective internal control system enabled noncompliance to go undetected. The noncompliance with the grant agreement and the Eligibility 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 a system of internal controls, including segregation of duties, related to the grant agreement and the compliance requirement listed above. An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement and a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

*Views of Responsible Officials*

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

**FINDING 2019-009**

Subject: Adult Education Basic Grants to States - Allowable Costs/Cost Principles

Federal Agency: Department of Education

Federal Program: Adult Education Basic Grants to States

CFDA Number: 84.002

Federal Award Numbers and Years (or Other Identifying Numbers): V002A160014, V002A160014,  
V002A180014

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Allowable Costs/Cost Principles

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 Allowable Costs/Cost Principles compliance requirement.

The School Corporation did not maintain adequate time records to support the employee's time charged to the federal award.

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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

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. . . ."

*Cause*

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

*Effect*

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

*Questioned Costs*

There were no questioned costs identified.

METROPOLITAN SCHOOL DISTRICT OF WASHINGTON TOWNSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(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 requirement listed above. An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement and a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

*Views of Responsible Officials*

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

#### AUDITEE-PREPARED DOCUMENTS

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



International Baccalaureate World School District  
8550 Woodfield Crossing Blvd. | Indianapolis, IN 46240-2478  
www.msdt.k12.in.us

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***FINDING 2017-001***

Fiscal year in which the finding initially occurred: FY 2017  
Pass-Through Entity, if pass-through: Indiana Department of Education  
Contact Person responsible for Corrective Action: Joe Licata, Chief Business Officer  
Contact Phone Number: 317-205-3332

Status of Audit Finding: The Chief Business Officer (CBO) and staff have developed a system of internal controls to detect and correct errors on the Schedule of Expenditures of Federal Awards (SEFA).

### ***FINDING 2017-002***

Fiscal year in which the finding initially occurred: FY 2017  
Pass-Through Entity, if pass-through: Indiana Department of Education  
Contact Person responsible for Corrective Action: Mrs. Annette Gunther, Supervisor of Child Nutrition, and Joe Licata, Chief Business Officer  
Contact Phone Number: 317-205-3332

Status of Audit Finding: The appropriate Supervisor reviews and signs the semi-annual certifications for those employees paid from grant funds. In addition, split-funded staff members complete the Personnel Activity Report monthly. It is then be reviewed and signed by the appropriate supervisor.

### ***FINDING 2017-003***

Fiscal year in which the finding initially occurred: FY 2017  
Pass-Through Entity, if pass-through: Indiana Department of Education  
Contact Person responsible for Corrective Action: Mrs. Annette Gunther, Supervisor of Child Nutrition, and Joe Licata, Chief Business Officer  
Contact Phone Number: 317-205-3332

Status of Audit Finding: The Child Nutrition Supervisor has put the proper controls in place to ensure that a proper equipment inventory is maintained.

### ***FINDING 2017-004***

Fiscal year in which the finding initially occurred: FY 2017  
Pass-Through Entity, if pass-through: Indiana Department of Education

Contact Person responsible for Corrective Action: Mrs. Annette Gunther, Supervisor of Child Nutrition, and Joe Licata, Chief Business Officer  
Contact Phone Number: 317-205-3332

Status of Audit Finding: The CBO and the Child Nutrition Supervisor have developed a plan that will reduce the net cash resources and comply with the Cash Management and Special Tests and Provisions. Cafeteria/Kitchen Equipment is being purchased for the new and renovated schools throughout the district as our facility projects are completed. Cash balances will be monitored by the Business Office and Child Nutrition department and uses of the excess balance will be reviewed with IDOE.

The PLE tool is completed each spring to determine if a price increase is required. An exemption from raising prices can be requested if certain criteria are satisfied. Any change to student meal prices will be recommended to the school board for approval. If no change in pricing is necessary or a waiver was issued the school board will be notified.

***FINDING 2017-005***

Fiscal year in which the finding initially occurred: FY 2014  
Pass-Through Entity, if pass-through: Indiana Department of Education  
Contact Person responsible for Corrective Action: Mrs. Mary Lowe, Director of Special Services, and Joe Licata, CBO  
Contact Phone Number: 317-205-3332

Status of Audit Finding: Controls are in place to ensure that the expenditure review and approval procedures within the Special Services Department and the Business Office have remedied this situation.

***FINDING 2017-006***

Fiscal year in which the finding initially occurred: FY 2014  
Pass-Through Entity, if pass-through: Indiana Department of Education  
Contact Person responsible for Corrective Action: Mrs. Mary Lowe, Director of Special Services  
Contact Phone Number: 317-205-3332

Status of Audit Finding: A system was put in place where the Director reviews and signs the semi-annual certifications for those employees paid from the grant. In addition, any split-funded staff members will complete the Personnel Activity Report monthly which will then be reviewed and signed by the Director.

***FINDING 2017-007***

Fiscal year in which the finding initially occurred: FY 2017  
Pass-Through Entity, if pass-through: Indiana Department of Education  
Contact Person responsible for Corrective Action: Mrs. Mary Lowe, Director of Special Services, and Joe Licata, CBO  
Contact Phone Number: 317-205-3332

Status of Audit Finding: Effective internal controls are in place to ensure compliance with the requirements related to the Level of Effort and Earmarking compliance requirements in the grant agreement.

***FINDING 2017-008***

Fiscal year in which the finding initially occurred: FY 2014  
Pass-Through Entity, if pass-through: Indiana Department of Education  
Contact Person responsible for Corrective Action: Mrs. Mary Lowe, Director of Special Services, and Joe Licata, CBO  
Contact Phone Number: 317-205-3332

Status of Audit Finding: An effective internal control system was developed and put in place to ensure compliance with the grant agreement and the Period of Performance requirement.

***FINDING 2017-009***

Fiscal year in which the finding initially occurred: FY 2014  
Pass-Through Entity, if pass-through: Indiana Department of Education  
Contact Person responsible for Corrective Action: Mrs. Mary Lowe, Director of Special Services, and Joe Licata, CBO  
Contact Phone Number: 317-205-3332

Status of Audit Finding: The Business Office worked with the Special Services Department to ensure an internal control system was put in place that complies with the Reporting requirements in the grant agreement. This control system will includes Final Financial Reports, Proportionate Share Monitoring Reports and CEIS Quarterly Monitoring Reports.

***FINDING 2017-010***

Fiscal year in which the finding initially occurred: FY 2017  
Pass-Through Entity, if pass-through: Indiana Department of Education  
Contact Person responsible for Corrective Action: Dr. Michalek, Grants/Assessments Coordinator, and Joe Licata, CBO  
Contact Phone Number: 317-205-3332

Status of Audit Finding: The Coordinator reviews and signs the semi-annual certifications for those employees paid from the grant. In addition, any split-funded staff members complete the PAR monthly. When stipend payments are owed to employees, the Director or designee signs all claims prior to the payroll office processing them for payment.

***FINDING 2017-011***

Fiscal year in which the finding initially occurred: FY 2017  
Pass-Through Entity, if pass-through: Indiana Department of Education  
Contact Person responsible for Corrective Action: Dr. Michalek, Grants/Assessments Coordinator and Joe Licata, CBO  
Contact Phone Number: 317-205-3332

Status of Audit Finding: The Title I office and the Business Services/Payroll Dept. have jointly developed internal controls to address the issues of noncompliance in this finding. Time and Effort documentation is being completed and retained.

**FINDING 2017-012**

Fiscal year in which the finding initially occurred: FY 2017

Pass-Through Entity, if pass-through: Indiana Department of Education

Contact Person responsible for Corrective Action: Dr. Michalek, Grants/Assessments Coordinator  
Contact Phone Number: 317-205-3332

Status of Audit Finding: The Title I office will continue to require each school to track their inventory and submit their inventory to the Title I office annually. In addition, the one school that fell behind in their inventory was required to update their inventory and locate the items.

**FINDING 2017-013**

Fiscal year in which the finding initially occurred: FY 2017

Pass-Through Entity, if pass-through: Indiana Department of Education

Contact Person responsible for Corrective Action: Dr. Michalek, Grants/Assessments Coordinator and the Secondary Education Office

Contact Phone Number: 317-205-3332

Status of Audit Finding: The Title I office and the Secondary Education Department collaborated with the High School to develop a system of internal control that ensures compliance with the Special Tests and Provisions – Annual Report Card, High School Graduation Rate requirements.

**FINDING 2017-014**

Fiscal year in which the finding initially occurred: FY 2015

Pass-Through Entity, if pass-through: Indiana Department of Education

Contact Person responsible for Corrective Action: Dr. Michalek, Grants/Assessments Coordinator and Joe Licata, CBO

Contact Phone Number: 317-205-3332

Status of Audit Finding: The Business Office prepares the Final Expenditure Report and personnel from the Grant/Assessment office then review the report for accuracy. Both parties then sign off on the final report to document this process.

Title I Comparability will be calculated and documented annually by the IDOE deadline using a September same day count of student enrollment and number of instructional staff.



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## **CORRECTIVE ACTION PLAN – RESPONSE TO FINDINGS**

### **FEDERAL AWARDS**

**JULY 1, 2017 TO JUNE 30, 2019**

**March 30, 2020**

#### ***FINDING 2019-001***

Contact Person Responsible for Corrective Action: Joe Licata, CBO  
Contact Phone Number: 317-845-9400

Views of Responsible Official: We concur with the audit finding.

Description of Corrective Action Plan: Business Services will work closely with Child Nutrition and other federal grant administrators to insure that amounts being included on the SEFA are accurate. We will also have dual control over the monitoring process within our office to make sure that all federal grants are included and that CFDA numbers and Pass-Through Identifying numbers are being reported correctly.

Anticipated Completion Date: August 2020

#### ***FINDING 2019-002***

Contact Person Responsible for Corrective Action: Annette Guenther, Child Nutrition Supervisor  
Contact Phone Number: 317-845-9400

Views of Responsible Official: We concur with the audit finding.

Description of Corrective Action Plan: Each school year the SFA is required to calculate their paid lunch price increase (or request a waiver) to meet the requirements in Section 205 of the Healthy, Hunger-Free Kids Act of 2010. The Paid Lunch Equity (PLE) tool was created to help with the calculation. The completed PLE tool is required to be sent to the DOE each school year.

The PLE tool is completed each spring to determine if a price increase is required. An exemption from raising prices can be requested if certain criteria are satisfied. Any change to student meal prices will be recommended to the school board for approval. If no change in pricing is necessary or a waiver was issued the school board will be notified.

Breakfasts at Fox Hill, Greenbriar, Nora, Spring Mill and Willow Lake Elementary Schools are offered at no cost to all students regardless of their eligibility. The cost difference is paid by the Child Nutrition Department using non-federal funds. The meals are claimed for reimbursement based on their current eligibility status.

Adult meal prices must be set at a price sufficient to cover the overall cost of the meal, including the value of any USDA Foods used. Federal funds, student payments, and other nonprofit food service revenues cannot be used to support the costs of adult meals. Adult meals may not be claimed for reimbursement. The SFA can use the Adult Meal Pricing Tool to help set the price of adult meals. The information that is included in this tool is paid meal price charged to students, current federal reimbursement for PAID meals, .07 meal certification and current value of USDA foods.

Current prices will be posted on the district website.

Anticipated Completion Date: Board Approval for the 2020-21 school year will take place prior to School start date July 2020. School Board will be notified that there was no change in meal pricing due to waiver for the 2019-20 school year as currently posted on the website.

### ***FINDING 2019-003***

Contact Person Responsible for Corrective Action: Annette Guenther, Child Nutrition Supervisor  
Contact Phone Number: 317-845-9400

Views of Responsible Official: We concur with the audit finding.

Description of Corrective Action Plan: While Free and Reduced-price applications are approved based on face value, verification is the process of confirming the eligibility of an application for free and reduced-price meals.

Verification must include either confirmation of income eligibility (via pay stub or business ledger) or confirmation of food stamp/TANF benefits (via their letter of eligibility or direct verification by school). There are four steps to the verification process:

1. Select method and sample (method used is determined by the Department of Education and generated through our POS system)
2. Conduct confirmation review (applications are reviewed by someone other than the person that approved the meal application)
3. Verify selected, confirmed applications (CNS Service Coordinator sends letters to selected applicants with a response date and follows up as needed; Service Coordinator also confirms applications through Direct Verification or with applicants requested documents; response dates and follow up letters are issued as needed)
4. Submit results on verification summary report (CNS Supervisor prepares report at the end of verification and submits it through the CNPweb after the October claim has been filed for reimbursement.) Prior to submitting the report, the CNS Service Coordinator will review for accuracy and document summary with initials and date on printed copy.

By November 15 each year, the local educational agency (LEA) must have selected and verified a sample of applications approved for benefits as of October 1. The LEA must then electronically submit a summary of their verification results by December 15.

Anticipated Completion Date: Completed 3/9/20

**FINDING 2019-004**

Contact Person Responsible for Corrective Action: Annette Guenther, Child Nutrition Supervisor  
Contact Phone Number: 317-845-9400

Views of Responsible Official: We concur with the audit finding.

Description of Corrective Action Plan: MSD Washington Township Schools will process Free and Reduced Lunch applications following the most current USDA and State rules and regulations. Employees processing the applications will be trained and understand the requirements of the program and the application process. More than one employee will be involved in the approval process of Free and Reduced Lunch applications. An additional employee will review the Free and Reduced Lunch applications approval to verify the original approver is correct and accurately processed the free and reduced applications.

Since MSD Washington Township manually inputs the Free and Reduced Lunch applications into a computer program, a second audit will be performed of Free and Reduced Lunch applications on a yearly basis. Another central office employee other than the original approver will complete the second audit. The auditor will review 10% of the paper applications received, then initial and date the application once reviewed. The applications selected will be placed in a folder for easy reference of the second audit process.

Anticipated Completion Date: 3/10/2020 and ongoing

**FINDING 2019-005**

Contact Person Responsible for Corrective Action: Annette Guenther, Child Nutrition Supervisor  
Contact Phone Number: 317-845-9400

Views of Responsible Official: We concur with the audit finding.

Description of Corrective Action Plan: We are no longer paying a percentage of various employees in the Business Services division out of the School Lunch Fund. A review of financial reports from the business office monthly are conducted by the Supervisor of Child Nutrition but is not specific to individuals with costs being charged to these funds. A new Internal Control is now in place to show someone knowledgeable of the program requirements will review what individuals and amount are being paid.

Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. To ensure individual charges are accurate, allowable, and properly allocated the following procedures will occur:

1. Each month, a person knowledgeable of the requirements for determining allowable costs in accordance with federal program agreements will review all costs charged.
2. Each pay period a report will be provided by Business Services showing by name each individual with salary and wages allocated to the Child Nutrition 0800.00 31100 121 00 Fund currently not using time clock. The reports will be reviewed and signed by the supervisory official having first-hand knowledge of the work performed by that employee.

3. Once approved the salary and wages will be appropriately allocated to the Child Nutrition 0800.00 31100 121 0000 00 00 Fund.
4. Whenever a change in the employment status of an employee or their activities with Child Nutrition has changed, the Child Nutrition Supervisor will be notified.

Anticipated Completion Date: Immediately 3/9/2020

**FINDING 2019-006**

Contact Person Responsible for Corrective Action: Mary Lowe, Director of Special Services  
Contact Phone Number: 317-845-9400

Views of Responsible Official: We concur with the audit finding.

Description of Corrective Action Plan: The business office has set up a template for the administrative assistant to follow that shows the account codes and what codes should hit that line. In addition, during the spring consultation meetings with the non-public schools that have preschools, we will inquire as to what additional services they feel their preschool students with IEPs need.

Anticipated Completion Date: August 2020

**FINDING 2019-007**

Contact Person Responsible for Corrective Action: Mary Lowe, Director of Special Education  
Contact Phone Number: 317-845-9400

Views of Responsible Official: We concur with the audit finding.

Description of Corrective Action Plan: We will, during the summer of 2020, investigate other providers who may have the equipment needed for the unique needs of the students we serve. We will also ask our assistive technology coordinator and our teacher for the deaf and hard of hearing to reach out to other districts surrounding Washington Township to see what providers they use.

Anticipated Completion Date: September 2020

**FINDING 2019-008**

Contact Person Responsible for Corrective Action: Chad Michalek, Grants/Assessments Coordinator  
Contact Phone Number: 317-845-9400

Views of Responsible Official: We concur with the audit finding.

Description of Corrective Action Plan: The MSDWT Grants and Assessments Coordinator will compare internal FRL counts to FRL counts loaded by the DOE into the grant application. The MSDWT Grants and Assessments Coordinator will notify the DOE if the counts differ. Additionally, the MSDWT Grants Specialist will receive and document non-public school poverty counts. The MSDWT Grants and

Assessments Coordinator will review those counts before they are entered into the Title I grant application.

Anticipated Completion Date: Immediately

***FINDING 2019-009***

Contact Person Responsible for Corrective Action: Todd Deley, Adult Education Supervisor  
Contact Phone Number: 317-259-5275

Views of Responsible Official: We concur with the audit finding.

Description of Corrective Action Plan: Business Services/Payroll will work together to insure that all time sheets for federal funds are properly signed by the employee and the grant administrator/designated supervisor.

Anticipated Completion Date: August 2020

## 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/>.