

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

FEDERAL COMPLIANCE AUDIT REPORT
OF

NEW ALBANY-FLOYD COUNTY CONSOLIDATED
SCHOOL CORPORATION
FLOYD COUNTY, INDIANA

July 1, 2018 to June 30, 2020



FILED
05/20/2021

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
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 <i>Government Auditing Standards</i>	3-4
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	5-7
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards	11-13
Notes to Schedule of Expenditures of Federal Awards.....	14
Schedule of Findings and Questioned Costs.....	15
Auditee-Prepared Document:	
Summary Schedule of Prior Audit Findings.....	18-22
Other Reports.....	23

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Chris Street	07-01-18 to 06-30-21
Superintendent of Schools	Dr. Bradley J. Snyder	07-01-18 to 06-30-21
President of the School Board	Jenny Higbie Elizabeth Galligan Elaine Murphy	07-01-18 to 12-31-18 01-01-19 to 12-31-19 01-01-20 to 06-30-21



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 NEW ALBANY-FLOYD COUNTY CONSOLIDATED
SCHOOL CORPORATION, FLOYD 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 New Albany-Floyd County Consolidated School Corporation (School Corporation), for the period of July 1, 2018 to June 30, 2020, and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement and have issued our report thereon dated May 11, 2021, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


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*.

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

May 11, 2021



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 NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION, FLOYD COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited the New Albany-Floyd County Consolidated School Corporation'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, 2018 to June 30, 2020. 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, 2018 to June 30, 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
(Continued)

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, 2018 to June 30, 2020, and the related notes to the financial statement. We issued our report thereon dated May 11, 2021, 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

May 11, 2021

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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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NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2019 and 2020

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 06-30-19	Total Federal Awards Expended 06-30-19	Passed Through to Subrecipient 06-30-20	Total Federal Awards Expended 06-30-20
Department of Agriculture							
Child Nutrition Cluster							
School Breakfast Program	Indiana Department of Education	10.553					
School Breakfast Program			FY 2019	\$ -	\$ 626,823	\$ -	\$ -
School Breakfast Program			FY 2020	-	-	-	452,863
COVID-19 - School Breakfast Program	Indiana Department of Education	10.553					
School Breakfast Program			FY 2020	-	-	-	34,110
Total - School Breakfast Program				-	626,823	-	486,973
National School Lunch Program							
School Lunch Program	Indiana Department of Education	10.555					
School Lunch Program			FY 2019	-	2,449,473	-	-
School Lunch Program			FY 2020	-	-	-	1,780,704
Commodities			FY 2019/2020	-	440,962	-	448,409
Subtotal - National School Lunch Program				-	2,890,435	-	2,229,113
COVID-19 - National School Lunch Program	Indiana Department of Education	10.555					
School Lunch Program			FY 2020	-	-	-	138,343
Total - National School Lunch Program				-	2,890,435	-	2,367,456
Summer Food Service Program for Children							
School Summer Feeding Program	Indiana Department of Education	10.559					
School Summer Feeding Program			FY 2019	-	42,446	-	-
			FY 2020	-	-	-	23,635
COVID-19 - Summer Food Service Program for Children	Indiana Department of Education	10.559					
School Summer Feeding Program			FY 2020	-	-	-	466,762
Total - Summer Food Service Program for Children				-	42,446	-	490,397
Total - Child Nutrition Cluster				-	3,559,704	-	3,344,826
Total - Department of Agriculture				-	3,559,704	-	3,344,826
Department of Education							
Special Education Cluster (IDEA)							
Special Education Grants to States	Indiana Department of Education	84.027					
Special Ed. Part B Section 611 17-19			18611-041-PN01	-	625,426	-	-
Special Ed. Part B Section 611 18-20			19611-041-PN01	-	2,208,962	-	-
Special Ed. Part B Section 611 18-20			19611-041-PN01	-	-	-	739,930
Special Education Part B 611 2019-2021			20611-039-PN01	-	-	-	1,659,210
Total - Special Education Grants to States				-	2,834,388	-	2,399,140

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2019 and 2020

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 06-30-19	Total Federal Awards Expended 06-30-19	Passed Through to Subrecipient 06-30-20	Total Federal Awards Expended 06-30-20
Special Education Preschool Grants	Indiana Department of Education	84.173					
Sp. Ed. Preschool Section 619 17-19			18619-041-PN01	-	39,856	-	-
Sp. Ed. Preschool Section 619 18-20			19619-041-PN01	-	95,179	-	-
Sp. Ed. Preschool Section 619 18-20			19619-041-PN01	-	-	-	26,413
Sp. Ed. Preschool Section 619 19-21			20619-039-PN01	-	-	-	68,013
Total - Special Education Preschool Grants				-	135,035	-	94,426
Total - Special Education Cluster (IDEA)				-	2,969,423	-	2,493,566
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010					
Title I 17-18			S010A150014	-	826,205	-	-
Title I 18-19			S010A170014	-	842,506	-	-
Title I School Improvement Grant 17-18			S010A170014	-	62,640	-	-
Title I 18-19			S010A170014	-	-	-	1,067,153
Title I 2019-2020			S010A190014	-	-	-	1,012,077
Total - Title I Grants to Local Educational Agencies				-	1,731,351	-	2,079,230
Career and Technical Education -- Basic Grants to States	Indiana Department of Education	84.048					
Carl Perkins 17-18			18-4700-2400	-	164,146	-	-
Carl Perkins Summer Expansion Grant			18a-4700-2400	-	28,495	-	-
Carl Perkins 18-19			19-4700-2400	-	292,573	-	-
Career and Technical Education -- Basic Grants to States	Indiana Governor's Workforce Cabinet	84.048					
Carl Perkins 18-19			19-4700-2400	-	-	-	340,410
Carl Perkins 18-19			20-0512-2400	-	-	-	468,939
Carl Perkins Summer Expansion Grant			20-0512-A045	-	-	-	14,012
Total - Career and Technical Education -- Basic Grants to States				-	485,214	-	823,361
Twenty-First Century Community Learning Centers	Indiana Department of Education	84.287					
21st Century Grant 17-18			S287C160014	-	97,178	-	-
21st Century Grant 18-19			S287C170014	-	111,079	-	-
21st Century Grant 18-19			S287C170014	-	-	-	58,255
21st Century Grant 2019-20			S287C180014	-	-	-	89,859
Total - Twenty-First Century Community Learning Centers				-	208,257	-	148,114
English Language Acquisition State Grants	Indiana Department of Education	84.365					
Title III 16-18			01117-023-PN01	-	13,048	-	-
Title III 17-19			01118-022-PN01	-	17,186	-	-
Title III 17-19			01118-022-PN01	-	-	-	8,888
Title III 18-20			S365A180014	-	3,321	-	-
Title III 18-20			S365A180014	-	-	-	17,313
Total - English Language Acquisition State Grants				-	33,555	-	26,201

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2019 and 2020

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 06-30-19	Total Federal Awards Expended 06-30-19	Passed Through to Subrecipient 06-30-20	Total Federal Awards Expended 06-30-20
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367					
Improving Teacher Quality State Grant			S367A170013	-	191,556	-	-
Title II Improving Teacher Quality State Grant			S367A170013	-	-	-	3,054
Improving Teacher Quality State Grant			S367A180013	-	98,414	-	-
Teacher Leader Bootcamp			S367A180013	-	-	-	3,065
Title II Improving Teacher Quality State Grant			S367A180013	-	-	-	199,554
Title II Improving Teacher Quality State Grant			S367A190013	-	-	-	148,934
Total - Supporting Effective Instruction State Grants				-	289,970	-	354,607
School Improvement Grants	Indiana Department of Education	84.377					
Title I Part A 1003g SIG			S377A160015	-	222,537	-	1,249,652
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424					
Title IV A 2018			S424A180015	-	118,680	-	-
Title IV Part A 2018-2020			S424A180015	-	-	-	15,274
Title IV Part A 2019-2021			S424A190015	-	-	-	35,713
Total - Student Support and Academic Enrichment Program				-	118,680	-	50,987
Total - Department of Education				-	6,058,987	-	7,225,718
Department of Health and Human Services							
Medicaid Cluster							
Medical Assistance Program	Indiana Family and Social Services Administration	93.778					
6460			FY 2019	-	256,868	-	-
6460			FY 2020	-	-	-	216,139
Total - Medical Assistance Program				-	256,868	-	216,139
Total - Medicaid Cluster				-	256,868	-	216,139
Total - Department of Health and Human Services				-	256,868	-	216,139
Total federal awards expended				\$ -	\$ 9,875,559	\$ -	\$ 10,786,683

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

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION
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, 2019 and 2020. 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.

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION
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?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	no

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
84.048	Child Nutrition Cluster	Unmodified
84.377	Career and Technical Education - Basic Grants to States	Unmodified
	School Improvement Grants	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the School Corporation. The document is presented as intended by the School Corporation.



NEW ALBANY FLOYD COUNTY SCHOOLS

Administrative Services Center
2813 Grant Line Road
P.O. Box 1087
New Albany, IN 47151-1087
(812) 949-4200
Fax (812) 542-4743
www.nafcs.org

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Bradley J. Snyder
Superintendent

FINDING 2018-001

BOARD OF SCHOOL TRUSTEES

Elaine Murphy
President

Joseph L. Brown
Vice-President

Elizabeth Galligan
Secretary

Donna Corbett
Member

Rebecca Gardenour
Member

Jenny Higbie
Member

Lee Ann Wiseheart
Member

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Chris Street
Contact Phone Number: 812-812-2129

Status of Audit Finding: Corrected. The State Board of Accounts issued a statement to NAFCS on June 11, 2019 stating that they were changing their audit position and that they would not take audit exception to the amounts being deposited to Health Savings Accounts without the use of the payroll withholding fund.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Bradley J. Snyder
Superintendent

FINDING 2018-002

BOARD OF SCHOOL TRUSTEES

Elaine Murphy
President

Joseph L. Brown
Vice-President

Elizabeth Galligan
Secretary

Donna Corbett
Member

Rebecca Gardenour
Member

Jenny Higbie
Member

Lee Ann Wiseheart
Member

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Education
Contact Person Responsible for Corrective Action: Chris Street and Alan Taylor
Contact Phone Number: 812-812-2129

- Status of Audit Finding: Corrected. Prior to purchasing any items with an estimated cost between \$3,500 and \$150,000, a minimum of three quotes will be secured, unless the subcontractor or vendor provides sole provider documentation. The CTE Director or CTE Teacher will secure the appropriate quotes. Prior to purchasing any items with an estimated cost of \$3,500 and \$150,000, subcontractors and vendors will be checked to ensure they are not debarred, proposed for debarment, declared ineligible, or voluntarily excluded by any federal agency or by any department, agency or political subdivision of the State of Indiana. This will be verified by one of the following methods:
 - Checking the SAM exclusions; or
 - Collecting a certification from that person; or
 - Adding a clause or condition to the covered transaction with that person.The CTE Director or Administrative Assistant to the CTE Director will verify subcontractors/vendors are eligible to receive federal funds as outlined above. Items costing \$5,000 or more will be pre-approved for purchase by the Governor's Workforce Cabinet Perkins Grant Administrator. All purchasing documentation will be maintained in the office of the CTE Director. At the beginning of each school year, the CTE Director will review with the Administrative Assistant to the CTE Director the purchasing protocol and procedures.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Bradley J. Snyder
Superintendent

BOARD OF SCHOOL TRUSTEES

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Elizabeth Galligan
Secretary
Donna Corbett
Member
Rebecca Gardenour
Member
Jenny Higbie
Member
Lee Ann Wiseheart
Member

FINDING 2018-003

Fiscal year in which the finding initially occurred: 2018
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Education
Contact Person Responsible for Corrective Action: Chris Street and Alan Taylor
Contact Phone Number: 812-812-2129

- Status of Audit Finding: Corrected. Equipment purchased with federal funds is recorded on a spreadsheet. The spreadsheet maintains the following information: Description, serial number or other ID, who holds title, acquisition date, cost, percentage of federal funding used for purchase, location, condition, and disposition data including date of disposal and sale price. Any item costing \$5000 or more is tagged with an inventory sticker. Inventory stickers will be created by the Administrative Assistant to the CTE Director. Teachers will inventory a CTE program specific equipment list no less than one time each year. At the beginning of each school year, the CTE Director will review with the Administrative Assistant to the CTE Director the equipment inventory protocols and procedures.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Bradley J. Snyder
Superintendent

FINDING 2018-004

BOARD OF SCHOOL TRUSTEES

Elaine Murphy
President

Joseph L. Brown
Vice-President

Elizabeth Galligan
Secretary

Donna Corbett
Member

Rebecca Gardenour
Member

Jenny Higbie
Member

Lee Ann Wiseheart
Member

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of
Agriculture
Contact Person Responsible for Corrective Action: Chris Street and Pam Casey
Contact Phone Number: 812-812-2129

- Status of Audit Finding: Corrected. The 2017-2018 AFR was signed by two people, but the auditors did not accepted the signed Excel sheet as proper documentation. AFR reports are now printed from the DOE website and signed by two individuals.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Bradley J. Snyder
Superintendent

FINDING 2018-005

BOARD OF SCHOOL TRUSTEES

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Vice-President

Elizabeth Galligan
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Donna Corbett
Member

Rebecca Gardenour
Member

Jenny Higbie
Member

Lee Ann Wiseheart
Member

Fiscal year in which the finding initially occurred: 2018
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of
Agriculture
Contact Person Responsible for Corrective Action: Chris Street and Pam Casey
Contact Phone Number: 812-812-2129

- Status of Audit Finding: Corrected. All food service equipment purchases are logged and tracked annually. In 2017-2018, there was a purchase of dining room furniture that was split between the food service department and a building. The furniture was not listed on the food service inventory due to the funding split of the purchase. The purchase is now listed with the rest of the inventory.

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/>.