

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

KOKOMO SCHOOL CORPORATION

HOWARD COUNTY, INDIANA

July 1, 2018 to June 30, 2020



FILED

06/24/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Michelle Cronk	07-01-18 to 06-30-21
Superintendent of Schools	Dr. Jeff Hauswald	07-01-18 to 06-30-21
President of the School Board	Marsha Bowling Cristi Brewer-Allen Karen Sosbe Crystal Sanburn	07-01-18 to 12-31-18 01-01-19 to 12-31-19 01-01-20 to 12-31-20 01-01-21 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 KOKOMO SCHOOL CORPORATION, HOWARD 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 Kokomo 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 June 10, 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

June 10, 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 KOKOMO SCHOOL CORPORATION, HOWARD COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited the Kokomo 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 June 10, 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

June 10, 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.

KOKOMO 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	\$ -	\$ 638,166	\$ -	\$ -
School Breakfast Program			FY 2020	-	-	-	485,859
COVID-19 - School Breakfast Program	Indiana Department of Education	10.553					
School Breakfast Program			FY 2020	-	-	-	38,585
Total - School Breakfast Program				-	638,166	-	524,444
National School Lunch Program	Indiana Department of Education	10.555					
National School Lunch Program			FY 2019	-	2,224,668	-	-
National School Lunch Program/After School Snacks			FY 2019	-	8,596	-	-
Federal Commodities			FY 2019	-	217,573	-	-
National School Lunch Program			FY 2020	-	-	-	1,603,081
National School Lunch Program/After School Snacks			FY 2020	-	-	-	8,217
Federal Commodities			FY 2020	-	-	-	249,459
Sub-Total - National School Lunch Program				-	2,450,837	-	1,860,757
COVID-19 - National School Lunch Program	Indiana Department of Education	10.555					
National School Lunch Program/After School Snacks			FY 2020	-	-	-	609
National School Lunch Program			FY 2020	-	-	-	121,125
Sub-Total - COVID-19 - National School Lunch Program				-	-	-	121,734
Total - National School Lunch Program				-	2,450,837	-	1,982,491
Summer Food Service Program for Children	Indiana Department of Education	10.559					
Summer Food Service Program for Children			FY 2019	-	18,240	-	-
Summer Food Service Program for Children			FY 2020	-	-	-	13,154
COVID-19 - Summer Food Service Program for Children	Indiana Department of Education	10.559					
Summer Food Service Program for Children			FY 2020	-	-	-	745,147
Total - Summer Food Service Program for Children				-	18,240	-	758,301
Total - Child Nutrition Cluster				-	3,107,243	-	3,265,236
Child and Adult Care Food Program	Indiana Department of Education	10.558					
Head Start Snack Program Kokomo			FY 2019	-	26,995	-	-
Head Start Snack Program Peru			FY 2019	-	6,475	-	-
Head Start Snack Program Kokomo			FY 2020	-	-	-	28,367
Head Start Snack Program Peru			FY 2020	-	-	-	71,849
Total - Child and Adult Care Food Program				-	33,470	-	100,216

KOKOMO 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
Fresh Fruit and Vegetable Program	Indiana Department of Education	10.582					
Fresh Fruit and Vegetable 2018-2019 Oct to June			FY 2019	-	37,659	-	-
Fresh Fruit and Vegetable 2018-2018 July to Sept			FY 2019	-	4,367	-	-
Fresh Fruit & Vegetable			FY 2020	-	-	-	20,753
Total - Fresh Fruit and Vegetable Program				-	42,026	-	20,753
Total - Department of Agriculture				-	3,182,739	-	3,386,205
Department of Education							
Special Education Cluster (IDEA)							
Special Education_Grants to States	Indiana Department of Education	84.027					
Spec Ed Part B 611 FY 2017			14217-090-PN01	-	33,459	-	-
Spec Ed Part B 611 FY 2018			18611-090-PN01	-	1,476,794	-	186,453
Spec Ed Part B 611 FY 2019			19611-090-PN01	-	-	-	1,557,192
Spec Ed Part B 611 FY 2020			20611-093-PN01	-	-	-	10,970
Total - Special Education_Grants to States				-	1,510,253	-	1,754,615
Special Education_Preschool Grants	Indiana Department of Education	84.173					
Special Ed Part B 619 Preschool FY 2017			45717-090-PN01	-	5,884	-	-
Special Education Preschool 2018			18619-090-PN01	-	56,001	-	19,082
Special Ed Preschool 2019			19619-090-PN01	-	24,810	-	60,350
Special Ed Part B 619 Preschool FY 2020			20619-093-PN01	-	-	-	22,299
Total - Special Education_Preschool Grants				-	86,695	-	101,731
Total - Special Education Cluster (IDEA)				-	1,596,948	-	1,856,346
Adult Education - Basic Grants to States	Lafayette School Corporation	84.002					
Adult Ed Basic Federal 18-19			FY 2019	-	86,463	-	37,665
Adult Education - Basic 2019-2020			FY 2020	-	-	-	70,903
Total - Adult Education - Basic Grants to States				-	86,463	-	108,568
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010					
Title I Basic 17-18			S010A150014	-	388,770	-	-
Title I Delinquent 17-18			S010A150014	-	20,696	-	-
School Improvement Grant 1003A 17-18			S010A170014	-	111,361	-	-
Title I Basic 18-19			S010A180014	-	1,591,955	-	382,185
Title I Delinquent 2018-2019			S010A180014	-	99,490	-	27,810
School Improvement Grant - TZ			S010A180014	-	394,546	-	297,840
Title I Basic 19-20			S010A190014	-	-	-	1,441,447
Title I Delinquent 19-20			S010A190014	-	-	-	37,448
School Improvement Grant 1003A 19-20 TZ			S010A190014	-	-	-	978,551
Total - Title I Grants to Local Educational Agencies				-	2,606,818	-	3,165,281

KOKOMO 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
Career and Technical Education -- Basic Grants to States	Indiana Department of Education	84.048					
Carl Perkins Summer CTE 2017-2018			18A-4700-3500	-	11,622	-	-
Carl Perkins 2017-2018			18-4700-3500	-	58,873	-	-
Carl Perkins Rural 17-18			18-4700-4345	-	32,424	-	-
Carl Perkins 2018-2019			18-4700-4345	-	206,234	-	50,924
Carl Perkins Summer CTE 2018-19			19A-4700-3500	-	-	-	17,984
Carl Perkins 2019-2020			20-0515-3500	-	-	-	205,086
Total - Career and Technical Education -- Basic Grants to States				-	309,153	-	273,994
Education for Homeless Children and Youth	Indiana Department of Education	84.196					
McKinney Vento Homeless 17-18			SY 2017-2018	-	22,500	-	-
McKinney Vento 18-19			SY 2018-2019	-	22,500	-	22,500
Total - Education for Homeless Children and Youth				-	45,000	-	22,500
Twenty-First Century Community Learning Centers	Indiana Department of Education	84.287					
21st Century CLC Grant 17-18			FY 2018	-	11,262	-	-
21st Century CLC 18-19			FY 2019	-	186,233	-	27,676
21st Century CLC Grant 19-20			FY 2020	-	-	-	114,460
Total - Twenty-First Century Community Learning Centers				-	197,495	-	142,136
Gaining Early Awareness and Readiness for Undergraduate Programs	Indiana Commission for Higher Education	84.334					
Gear Up Grant 18-19			P33S160023	-	2,088	-	-
Gear Up Grant				-	-	-	27,889
Total - Gaining Early Awareness and Readiness for Undergraduate Programs				-	2,088	-	27,889
English Language Acquisition State Grants	Indiana Department of Education	84.365					
Title III 16-18			01117-032-PN01	-	18,780	-	-
Title III 18-20			01119-035-PN01	-	8,724	-	4,299
Title III 2017-2019			01118-031-PN01	-	4,621	-	6,117
Title III 19-21			01120-030	-	-	-	8,917
Total - English Language Acquisition State Grants				-	32,125	-	19,333
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367					
Title IIA 2017-2019			367A170013	-	193,799	-	48,082
Title IIA 2016-2018			367A170013	-	37,130	-	-
Title IIA 2018-2020			367A180013	-	16,203	-	227,398
Title IIA 2019-2021			367A190013	-	-	-	14,217
Total - Supporting Effective Instruction State Grants				-	247,132	-	289,697

KOKOMO 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
School Improvement Grants	Indiana Department of Education	84.377					
School Improvement 1003G PP 17-18			S377A140015	-	67,928	-	-
School Improvement 1003G BAE 17-18			S377A140015	-	81,190	-	-
School Improvement 1003G BAMS 17-18			S377A140015	-	51,795	-	-
School Improvement 1003G MCMS 17-18			S377A140015	-	132,071	-	-
School Improvement 1003G BAE 18-19			S377A140015	-	47,428	-	73,584
School Improvement 1003G BAMS 18-19			S377A140015	-	69,626	-	84,949
School Improvement 1003G MCMS 18-19			S377A140015	-	92,269	-	79,077
School Improvement 1003G PP 18-19			S377A140015	-	165,432	-	25,061
School Improvement 1003G PP 19-20			S377A140015	-	-	-	88,659
School Improvement 1003G BAE 19-20			S377A140015	-	-	-	14,012
School Improvement 1003G BAMS 19-20			S377A140015	-	-	-	80,839
School Improvement 1003G MCMS 19-20			S377A140015	-	-	-	94,788
Total - School Improvement Grants				-	707,739	-	540,969
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424					
Title IV Part A 2017-2019			2017-2019	-	24,096	-	20,929
Title IV Part A 2018-2020			7000-S424A180015	-	61,131	-	78,796
Title IV Part A 19-21			2019-424-107	-	-	-	75,508
Total - Student Support and Academic Enrichment Program				-	85,227	-	175,233
Total - Department of Education				-	5,916,188	-	6,621,946
Department of Health and Human Services							
Head Start Cluster							
Head Start	Direct Grant	93.600					
Head Start 2018			05CH010284-03-00	-	1,630,692	-	-
Head Start 2019			05CH010284-04-00	-	928,939	-	1,613,682
Head Start 2020			05CH010284-05-00	-	-	-	863,169
Total - Head Start				-	2,559,631	-	2,476,851
Total - Head Start Cluster				-	2,559,631	-	2,476,851
Medicaid Cluster							
Medical Assistance Program	Indiana Department of Education	93.778					
Medicaid Federal Reimbursement			FY 2019	-	52,675	-	-
Medicaid Federal Reimbursement			FY 2020	-	-	-	36,071
Total - Medicaid Cluster				-	52,675	-	36,071
Total - Department of Health and Human Services				-	2,612,306	-	2,512,922
Total federal awards expended				\$ -	\$ 11,711,233	\$ -	\$ 12,521,073

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

KOKOMO 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.

KOKOMO 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
84.010	Title I Grants to Local Educational Agencies Special Education Cluster (IDEA) Head Start Cluster	Unmodified Unmodified 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.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Board of School Trustees

Karen Sosbe
President

FINDING 2018-001

Fiscal year in which the finding initially occurred: FY 2016

Crystal Sanburn
Vice President

Status of Audit Finding: Upon receipt of the audit findings from audit period July 1, 2016 through June 30, 2018, corrective action was taken to update our policies, guidelines and procedures with respect to federal small purchase procurement.

Lisa Hemmeger
Secretary

FINDING 2018-002

Fiscal year in which the finding initially occurred: FY 2016

Lisa Ellison
Trustee

Status of Audit Finding: Upon receipt of the audit findings from audit period July 1, 2016 through June 30, 2018, corrective action was taken to update our policies, guidelines and procedures with respect to federal small purchase procurement.

David Emry
Trustee

Lewis Hall
Trustee

Charley Hinkle
Trustee

Mission Statement

Our mission is to develop global-minded and compassionate lifelong learners for a changing world.

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/>.