B57076

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION

MONTGOMERY COUNTY, INDIANA

July 1, 2018 to June 30, 2020

FILED
07/27/2021

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SCHEDULE OF OFFICIALS

Office	Official	Term
Treasurer	Cathy Moffett	07-01-18 to 06-30-21
Superintendent of Schools	Dr. Scott Bowling	07-01-18 to 06-30-21
President of the School Board	Steven McLaughlin	07-01-18 to 06-30-21

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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 CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION, MONTGOMERY 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 Crawfordsville Community 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 8, 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, 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 2020-001, that we consider to be material weaknesses.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed 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 2020-001.

Crawfordsville Community School Corporation'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
Paul D. Joyce, CPA
State Examiner

June 8, 2021

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Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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 CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION, MONTGOMERY COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited the Crawfordsville Community 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.

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 2020-002, 2020-004, and 2020-006. 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 2020-002, 2020-003, 2020-004, 2020-005, and 2020-006, that we consider to be material weaknesses.

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

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

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

We have audited the financial statement of the School Corporation, as of and for the period of July 1, 2018 to June 30, 2020, and the related notes to the financial statement. We issued our report thereon dated June 8, 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
Paul D. Joyce, CPA
State Examiner

June 8, 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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CRAWFORDSVILLE COMMUNITY 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					
Food Service Breakfast			FY 18-19	$ -	$ 405,248	$ -	$ -
Food Service Breakfast			FY 19-20	-	-	-	307,520
COVID-19 - School Breakfast Program	Indiana Department of Education	10.553					
FY 2019-20 Food Service Breakfast			FY 19-20	-	-	-	24,795
Total - School Breakfast Program				-	405,248	-	332,315
National School Lunch Program	Indiana Department of Education	10.555					
Food Service Snack Program			FY 18-19	-	78,730	-	-
Food Service Snack Program			FY 19-20	-	-	-	58,041
Food Service Lunch Program			FY 18-19	-	825,193	-	-
Food Service Lunch Program			FY 19-20	-	-	-	591,896
Commodities			FY 18-19	-	113,461	-	-
Commodities			FY 19-20	-	-	-	96,203
Sub-total - National School Lunch Program				-	1,017,384	-	746,140
COVID-19 - National School Lunch Program	Indiana Department of Education	10.555					
FY 2019-20 Food Service Snack Program			FY 19-20	-	-	-	4,284
FY 2019-20 Food Service Lunch Program			FY 19-20	-	-	-	46,091
Total - National School Lunch Program				-	1,017,384	-	796,514
Summer Food Service Program for Children	Indiana Department of Education	10.559					
Summer School Food Service Program			FY 18-19	-	18,922	-	-
Summer School Food Service Program			FY 19-20	-	-	-	20,505
COVID-19 - Summer Food Service Program for Children	Indiana Department of Education	10.559					
FY 2019-20 Summer School Food Service Program			FY 19-20	-	-	-	245,293
Total - Summer Food Service Program for Children				-	18,922	-	265,798
Total - Child Nutrition Cluster				-	1,441,554	-	1,394,628
Child and Adult Care Food Program	Indiana Department of Education	10.558					
Child & Adult Food Program			FY 18-19	-	18,512	-	-
Child & Adult Food Program			FY 19-20	-	-	-	22,872
Total - Child and Adult Care Food Program				-	18,512	-	22,872
Total - Department of Agriculture				-	1,460,066	-	1,417,500

CRAWFORDSVILLE COMMUNITY 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 Education							
Special Education Cluster (IDEA)							
Special Education_Grants to States	Indiana Department of Education	84.027					
FY 2017 Part B 611 Special Education Grant			14217-060-PN01	-	4,296	-	-
FY 2018 Part B 611 Special Education Grant			18611-060-PN01	-	50,654	-	-
FY 2018 Part B 611 Special Education Grant			18611-060-PN01	-	-	-	3,236
FY 2019 Part B 611 Special Education Grant			19611-060-PN01	-	634,624	-	-
FY 2019 Part B 611 Special Education Grant			19611-060-PN01	-	-	-	2,616
FY 2020 Part B 611 Special Education Grant			20611-058-PN01	-	-	-	626,425
Total - Special Education_Grants to States				-	689,574	-	632,277
Special Education_Preschool Grants	Indiana Department of Education	84.173					
FY 2018 Preschool Part B 619			18619-060-PN01	-	21,103	-	-
FY 2019 Preschool Part B 619			19619-060-PN01	-	22,145	-	-
FY 2020 Preschool Part B 619			20619-058-PN01	-	-	-	22,800
Total - Special Education_Preschool Grants				-	43,248	-	22,800
Total - Special Education Cluster (IDEA)				-	732,822	-	655,077
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010					
Title I			S010A170014	-	128,687	-	-
Title I			S010A180014	-	-	-	113,668
Title I			S010A180014	-	427,928	-	-
Title I			S010A190014	-	-	-	456,816
Total - Title I Grants to Local Educational Agencies				-	556,615	-	570,484
Career and Technical Education - Basic Grants to States		84.048					
Perkins	Indiana Department of Education		18-4700-5855	-	31,547	-	-
Summer Expansion			18A-4700-5855	-	500	-	-
Perkins			19-4700-5855	-	93,563	-	-
Perkins			19-4700-5855	-	-	-	6,602
Perkins Summer Expansion			19A-4700-5855	-	-	-	19,166
Perkins Rural Grant			A58-8-18CI-5064	-	95,615	-	-
Perkins	Indiana Governor's Workforce Cabinet		20-0512-5855	-	-	-	76,221
Perkins Pilot Planning			20-0512-PP08	-	-	-	3,517
Total - Career and Technical Education - Basis Grants to States				-	221,225	-	105,506
Education for Homeless Children and Youth	Indiana Department of Education	84.196					
McKinney			70005196A180015	-	28,602	-	-
McKinney			7000S196A170015	-	6,234	-	-
McKinney			7000S196A170015	-	-	-	8,807
McKinney			S196A190015	-	-	-	19,183
Total - Education for Homeless Children and Youth				-	34,836	-	27,990

CRAWFORDSVILLE COMMUNITY 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
Twenty-First Century Community Learning Centers	Indiana Department of Education	84.287					
21st Century			S287C160014	-	6,635	-	-
21st Century			S287C160014	-	-	-	24,975
21st Century			S287C170014	-	215,025	-	-
21st Century			S287C170014	-	-	-	180,871
Total - Twenty-First Century Community Learning Centers				-	221,660	-	205,846
Rural Education	Indiana Department of Education	84.358					
Rural and Low Income			S358B160014	-	24,216	-	-
Rural and Low Income			S358B170014	-	45,955	-	-
Rural and Low Income			S358B180014	-	-	-	37,891
Total - Rural Education				-	70,171	-	37,891
English Language Acquisition State Grants	Indiana Department of Education	84.365					
Title III			01118-073-PN01	-	10,113	-	-
Title III			01119-074-PN01	-	-	-	28,766
Total - English Language Acquisition State Grants				-	10,113	-	28,766
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367					
Title II Part A			S367A160013	-	27,782	-	-
Title II Part A			S367A170013	-	57,383	-	-
Title II Part A			S367A170013	-	-	-	86,575
Total - Supporting Effective Instruction State Grants				-	85,165	-	86,575
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424					
Title IV			S424A180015	-	24,193	-	-
Title IV			S424A180015	-	-	-	15,870
Title IV			S424A190015	-	-	-	16,392
Total - Student Support and Academic Enrichment Program				-	24,193	-	32,262
Total - Department of Education				-	1,956,800	-	1,750,397
Department of Health and Human Services							
Medicaid Cluster							
Medical Assistance Program		93.778					
Medicaid IEP	Family Social Services Administration		FY 2018 - 20	-	63,576	-	101,960
Medicaid INMAC	Indiana Department of Education		FY 2019 - 20	-	-	-	54,319
Total - Medical Assistance Program				-	63,576	-	156,279
Total - Medicaid Cluster				-	63,576	-	156,279
Total - Department of Health and Human Services				-	63,576	-	156,279
Total federal awards expended				$ -	$ 3,480,442	$ -	$ 3,324,176

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

CRAWFORDSVILLE COMMUNITY 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.

CRAWFORDSVILLE COMMUNITY 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?	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
	Special Education Cluster (IDEA)	Unmodified
84.010	Title I Grant to Local Educational Agencies	Unmodified

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

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2020-001

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

Repeat Finding

This is a repeat finding from the immediate prior audit report. The prior audit finding number was 2018-001.

Condition and Context

The School Corporation had not established effective internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the School Corporation's Schedule of Expenditures of Federal Awards (SEFA).

The School Corporation failed to properly review the federal grant information prepared and submitted in Gateway. Although one employee prepared and entered the federal award information into Gateway, and another employee reviewed and approved the information entered, the internal control was not effective and did not detect and allow correction of errors prior to submission.

Due to the lack of effective internal controls, the SEFA presented for audit included the following errors:

1. The National School Lunch Program expenditures were overstated by $10,186 due to a state match being incorrectly included in the total expenditures.

2. The Medical Assistance Program, including IEP and INMAC, were omitted for fiscal years 2018-2019 and 2019-2020, which understated expenditures by $219,855.

3. Other errors included incorrect program names, pass-through entities, and identifying numbers.

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA presented in this report.

Criteria

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

> "Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.
>
> An integral part of the control activity component is segregation of duties. . . .
>
> There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must: . . .

(a) Establish and maintain effective internal control . . ."

2 CFR 200.62 states in part:

"*Internal control over compliance requirements for Federal awards* means a process implemented by a non-Federal entity designed to provide reasonable assurance regarding the achievement of the following objectives for Federal awards:

(a) Transactions are properly recorded and accounted for, in order to:

(1) Permit the preparation of reliable financial statements . . ."

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.

(4) Include the total amount provided to subrecipients from each Federal program.

(5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.

(6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

Cause

Management had not established an effective 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 included 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 2020-002

Subject: Child Nutrition Cluster - Cash Management
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, COVID-19 - School Breakfast Program, National School Lunch Program, COVID-19 - National School Lunch Program, Summer Food Service Program for Children, COVID-19 - Summer Food Service Program for Children
CFDA Numbers: 10.553, 10.555, 10.559
Federal Award Numbers and Years (or Other Identifying Numbers): FY 18-19, FY 19-20
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Cash Management
Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2018-002.

Condition and Context

An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreements and the Cash Management compliance requirement.

As of April 2019, the three months average expenditure analysis was completed by the Treasurer and compared to the School Lunch fund (800) monthly cash balance (net cash resources). The analysis was reviewed and signed by the Superintendent of Schools. However, the internal control was not effective. For 11 of 24 months, the ending balance of the School Lunch fund (800) exceeded the three months average expenditures.

The lack of effective internal controls and noncompliance were systemic issues throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

7 CFR 220.7(e) states in part:

". . . the School Food Authority shall, with respect to participating schools under its jurisdiction: . . .

(iv) Limit its net cash resource to an amount that does not exceed three months average expenditure for its nonprofit school food service or such other amount as may be approved by the State agency; . . ."

7 CFR 210.14(b) states: "*Net cash resources.* The school food authority shall limit its net cash resources to an amount that does not exceed 3 months average expenditures for its nonprofit school food service or such other amount as may be approved by the State agency in accordance with § 210.19(a)."

Cause

Management had not developed a system of internal controls that would have ensured compliance with the Cash Management compliance requirement.

Effect

The failure to establish an effective internal control system enabled noncompliance with the grant agreement and the Cash Management compliance requirement to go undetected.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish a system of internal controls, including segregation of duties, to ensure compliance and to comply with the grant agreement and the Cash Management 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 2020-003

Subject: Child Nutrition Cluster - Internal Controls
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, COVID-19 - School Breakfast Program, National School Lunch Program, COVID-19 - National School Lunch Program, Summer Food Service Program for Children, COVID-19 - Summer Food Service Program for Children
CFDA Numbers: 10.553, 10.555, 10.559
Federal Award Numbers and Years (or Other Identifying Numbers): FY 18-19, FY 19-20
Pass-Through Entity: Indiana Department of Education
Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Program Income, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP), Special Tests and Provisions - School Food Accounts
Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit regarding Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP). The prior audit finding number was 2018-002.

Condition and Context

An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Program Income, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP), and Special Tests and Provisions - School Food Accounts compliance requirements.

Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Program Income

The School Corporation had not designed or implemented an effective internal control system to ensure that individual vendor and payroll transactions made by the food service management company were proper and agreed to the total dollar amount per the monthly billing invoice. There was no segregation of duties, such as an oversight, review, or approval process, for the individual transactions to ensure compliance requirements were met and thus a proper use of program income for the activities of the federal program.

Eligibility

The Administrative Assistant was responsible for ensuring the Direct Certification Reports were run per the Department of Education (DOE) guidelines. There was no evidence of an oversight, review, or approval process to ensure or verify that the Direct Certification Reports were ran, per the DOE requirements.

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

An effective internal control system was not in place at the School Corporation related to the verification of free and reduced price applications. The documents received for verification and the results of the verification were indicated on a separate worksheet and reviewed and approved by two individuals knowledgeable of the requirement. However, during control testing, two applications did not show evidence of any oversight, review, or approval process.

Special Tests and Provisions - School Food Accounts

The School Corporation had not designed or implemented an effective internal control system to ensure that the amount of each rebate, discount, and credit received was individually identified on the monthly billing invoice received from the food service management company. There was no segregation of duties, such as an oversight, review, or approval process, for the amounts received to ensure compliance requirements were met for the activities of the program.

The lack of effective internal controls were systemic issues throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

Management had not developed a system of internal controls to ensure compliance with the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Program Income, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP), and Special Tests and Provisions - School Food Accounts compliance requirements.

Effect

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the above noted compliance requirements.

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 Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Program Income, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP), and Special Tests and Provisions - School Food Accounts 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 2020-004

Subject: Special Education Cluster (IDEA) - Allowable Costs/Cost Principles
Federal Agency: Department of Education
Federal Programs: Special Education_Grants to States, Special Education_Preschool Grants
CFDA Numbers: 84.027, 84.173
Federal Award Numbers and Years (or Other Identifying Numbers): 14217-060-PN01, 18611-060-PN01, 19611-060-PN01, 20611-058-PN01, 18619-060-PN01, 19619-060-PN01, 20619-058-PN01
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Allowable Costs/Cost Principles
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 2018-004.

Condition and Context

An effective internal control system, which would include segregation of duties, was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

The School Corporation did not maintain appropriate documentation that would accurately reflect the certification of work performed by all full-time and part-time special education personnel.

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

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.430(i) states in part:

"*Standards for Documentation of Personnel Expenses* (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

(ii) Be incorporated into the official records of the non-Federal entity;

(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS); . . .

(vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. . . ."

Cause

Management had not developed a system of internal controls that would have ensured compliance with the Allowable Costs/Cost Principles compliance requirement.

Effect

The failure to establish an effective internal control system enabled noncompliance with the grant agreement and the Allowable Costs/Cost Principles compliance requirement to go undetected.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish a system of internal controls, including segregation of duties, to ensure compliance and comply with the grant agreement and the Allowable Costs/Cost Principles 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 2020-005

Subject: Special Education Cluster (IDEA) - Matching, Level of Effort, Earmarking
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): 14217-060-PN01, 18611-060-PN01, 19611-060-PN01, 20611-058-PN01, 18619-060-PN01, 19619-060-PN01, 20619-058-PN01
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Matching, Level of Effort, Earmarking
Audit Finding: Material Weakness

Condition and Context

An effective internal control system, which would include segregation of duties, was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Matching, Level of Effort, Earmarking compliance requirement.

Signed copies of the Proportionate Share Monitoring Reports were not maintained in the grant files. For grant award #18611-060-PN01/18619-060-PN01, the Treasurer reprinted copies of the reports, and the Treasurer signed the copies as of the date of inquiry by the Field Examiner. For grant award #14217-060-PN01, the Treasurer had not submitted a report for the period of July 1, 2018 to September 30, 2018, prior to inquiry by the Field Examiner.

The lack of internal controls were systemic issues throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

Management had not developed a system of internal controls to ensure compliance with the Matching, Level of Effort, Earmarking compliance requirement.

Effect

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the Matching, Level of Effort, Earmarking 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, including segregation of duties, 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 2020-006

Subject: Title I Grants to Local Educational Agencies - Matching, Level of Effort, Earmarking
Federal Agency: Department of Education
Federal Programs: Title I Grants to Local Educational Agencies
CFDA Number: 84.010
Federal Award Numbers and Years (or Other Identifying Numbers): S010A170014, S010A180014
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Matching, Level of Effort, Earmarking
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 to ensure compliance with requirements related to the grant agreement and the Matching, Level of Effort, Earmarking compliance requirement.

The School Corporation did not have an effective system of review over the Title I earmarking requirement to ensure that funds set aside for parental involvement and homelessness were expended in accordance with the amounts specified in the Title I grant application.

The School Corporation did not meet the earmarking requirements for Parental Involvement for grant award numbers S010A170014 and S010A180014. Based on the documentation provided for Parental Involvement set-aside, the School Corporation expended $2,053 less than required for grant award number S010A170014, and $1,988 less than required for grant award number S010A180014.

The lack of internal controls and noncompliance were systemic issues, which occurred throughout the entire 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). . . ."

20 USC 6318(a)(3) states in part:

"(A) In general. Each local educational agency shall reserve at least 1 percent of its allocation under subpart 2 to assist schools to carry out the activities described in this section, except that this subparagraph shall not apply if 1 percent of such agency's allocation under subpart 2 for the fiscal year for which the determination is made is $5,000 or less. Nothing in this subparagraph shall be construed to limit local educational agencies from reserving more than 1 percent of its allocation under subpart 2 to assist schools to carry out activities described in this section. . . .

(D) Use of Funds. Funds reserved under subparagraph (A) by a local educational agency shall be used to carry out activities and strategies consistent with the local educational agency's parent and family engagement policy, including not less than 1 of the following:

(i) Supporting schools and nonprofit organizations in providing professional development for local educational agency and school personnel regarding parent and family engagement strategies, which may be provided jointly to teachers, principals, other school leaders, specialized instructional support personnel, paraprofessionals, early childhood educators, and parents and family members.

(ii) Supporting programs that reach parents and family members at home, in the community, and at school.

(iii) Disseminating information on best practices focused on parent and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents and family members.

(iv) Collaborating, or providing subgrants to schools to enable such schools to collaborate, with community-based or other organizations or employers with a record of success in improving and increasing parent and family engagement.

(v) Engaging in any other activities and strategies that the local educational agency determines are appropriate and consistent with such agency's parent and family engagement policy."

Cause

Management had not developed a system of internal controls that would have ensured compliance with the Matching, Level of Effort, Earmarking compliance requirement.

Effect

The failure to establish an effective internal control system enabled noncompliance with the grant agreement and the Matching, Level of Effort, Earmarking compliance requirement to go undetected.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish a system of internal controls, including segregation of duties, to ensure compliance and comply with 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.

AUDITEE-PREPARED DOCUMENTS

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2018-001

Fiscal year in which the finding initially occurred: 2014

Status of Audit Finding:

Audit finding was corrected when the Schedule of Expenditures of Federal Awards was filed in August 2019. This was a repeat finding not because of the information for the Schedule on 2019 not being correct but because of the omission of the Medicaid Program.

FINDING 2018-002

Fiscal year in which the finding initially occurred: 2016

Status of Audit Finding:

The verification of the free and reduced application as well as verifying and signing off on payments made by the state were completed with the 2018-2019 school year. The part about excess balance in School Lunch Fund was a repeat finding not because the procedure outlined was not put into place but rather the time frame of when we could implement the procedure and school shutting down for Covid. Plans had been put into place to update equipment and service lines when schools were closed making it impossible to make the improvements. At the same time we were cautious with spending our food service balance because of so many unanswered questions at the time or what was going to be reimbursed and the process of reimbursement.

FINDING 2018-003

Fiscal year in which the finding initially occurred: 2018

Status of Audit Finding:

Completed in the 2018-2019 school year

FINDING 2018-004

Fiscal year in which the finding initially occurred: 2016

Status of Audit Finding:

As stated this was partially corrected and the forms were filled out for 01/01/19 to 06/30/19 but because of the timing of our 07/01/16 to 06/30/2018 we did not know this was an exception until 04/19/19. So we did not have the forms for 07/01/18 to 12/31/18. The reason this was not done for 2019-2020 school year is I

wait under the end of the year to send the forms for signatures to the buildings. At the end of the 2019-2020 school year are buildings were closed due to Covid.

FINDING 2018-005

Fiscal year in which the finding initially occurred: 2016

Status of Audit Finding:

Corrected by board policy that was passed at the March 2019 board meeting.

CORRECTIVE ACTION PLAN

FINDING 2020-001

Contact Person Responsible for Corrective Action: Cathy Moffett
Contact Phone Number: 765-362-2342

Views of Responsible Official: Agree with finding.

Description of Corrective Action Plan:

As well as the internal control measures that were put into place after the audits conducted on the 07/01/14 to 06/30/16 and the 07/01/16 to 06/30/18 the Treasurer will add the Medicaid Program to the Schedule of Expenditures of Federal Awards and double check all information. As well as being reviewed by the Superintendent prior to submission, the Ledger of Expenditures and Receipts will also be printed and available for the Superintendent to review.

Anticipated Completion Date 2021 Report Due date

This finding will be corrected with the submission of the 2020-2021 Schedule of Expenditures of Federal Awards report which is due August 2021.

FINDING 2020-002

Contact Person Responsible for Corrective Action: Dr. Rex Ryker and Cathy Moffett
Contact Phone Number 765-362-2342

View of Responsible Official: Agree with finding.

Description of Corrective Action Plan:

Prior to COVID a plan was put into place to update the serving lines and other cafeteria equipment in the three elementary kitchens, Those plans were put on hold during Covid and have just now been implemented and should be completed before the 2021-2022 school year begins. Further, custodial services for the kitchen and cafeteria areas are now being billed to our food service account.

Anticipated Completion Date September 2021

This finding will be corrected when the plans that were started before Covid are put into place this summer.

FINDING 2020-003

Contact Person: Dr. Rex Ryker
Contact Phone Number: 765-362-2340

View If Responsible Official: Agree with finding

Description of Corrective Action Plan:

Verification of Free and Reduced-Price Applications: As stated due to the timing of the previous audit this was a repeat finding.

Anticipated Completion Date: Completed

Description of Corrective Action Plan:

Reviewing the Direct Certification Reports: After reviewing the Direct Certification Reports the Free and Reduced Administrative Assistant will give to Food Service Director to review to make sure that all reports were ran per DOE requirements. Both will sign off on the report.

Anticipated Completion Date: 2021-2022 School Year

Description of Corrective Action Plan:

School Food Account: The Assistant Superintendent will develop internal control procedures and policies in order to allow Crawfordsville representatives to assure themselves that we are in compliance with Allowable Costs/ unallowable cost provisions, cash management, verification tests, and the various reporting requirements with the Chartwells Food Service company. The Assistant Superintendent will continue to work with the reps from the FSMC to be able to verify those items to become satisfied with the verification process of expenditures that are billed each month to MCS. On a periodic (monthly) basis when we meet with the reps from Chartwells (FSMC), the Assistant Superintendent will review the management reports, as well as the support documentation for the revenues and expense invoice detail to verify adequate assurance and verification as to the accuracy of the report detail. This review will also include a "signed" review of the documentation that is provided from the FSMC to help us to assist in the verification of the various billings. The documentation that we will be seeking from the FSMC would include whatever is necessary to prove out the billings that we receive.

Anticipated Completion Date: 2021-2022 School Year

FINDING 2020-004

Contact Person Responsible for Corrective Action Plan: Cathy Moffett and Amy Selby

Contact Phone Number 765-362-2342

View of the Responsible Official: Agree with the finding

Description of Corrective Action Plan:

The Semi Annual certifications will be prepared by the Special Ed Director, signed by the appropriate building supervisor, sent to Central Office for review and signature, and then filed with the corresponding grant application.

Anticipated Completion Date: End of the 2020-2021 school year.

FINDING 2020-005

Contact Person Responsible for Corrective Action Plan: Cathy Moffett and Amy Selby

Contact Phone Number 765-362-2342

View of the Responsible Official: Agree with the finding

Description of Corrective Action Plan:

The Proportionate Share Monitoring Reports will be prepared by the Treasurer with guidance from the Special ED Director. The form requires both the Treasurer's and Special Ed Director's signatures and upon completion will be sent to the appropriate state agency as well as cc'd to the Special Ed Director.

Anticipated Completion Date: End of the 2020-2021 school year.

FINDING 2020-006

Contact Person Responsible for Corrective Action Plan: Tami Haas and Dr. Scott Bowling
Contact Phone Number: 765-362-2342

View of the Responsible Official; Agree with the finding

Description of Corrective Action Plan:

Title I Director will ensure that all requirements of the grant are met with guidance of the Superintendent.

Anticipated Completion Date: 2021-2022 School Year

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/.