

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

LEWIS CASS SCHOOLS

CASS COUNTY, INDIANA

July 1, 2019 to June 30, 2021



FILED
05/09/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kristi Hull (Vacant)	07-01-19 to 04-01-22 04-02-22 to 04-26-22
Superintendent of Schools	Dr. Tim Garland	07-01-19 to 06-30-22
President of the School Board	Matt Lewellen Ryan Zeck	07-01-19 to 12-31-20 01-01-21 to 06-30-22



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 LEWIS CASS SCHOOLS, CASS 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 Lewis Cass Schools (School Corporation), for the period of July 1, 2019 to June 30, 2021, and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement and have issued our report thereon dated April 26, 2022, 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

April 26, 2022



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE 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 LEWIS CASS SCHOOLS, CASS COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited the Lewis Cass Schools' (School Corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the period of July 1, 2019 to June 30, 2021. The School Corporation's major federal program is 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 the School Corporation's major federal program 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 the major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

Opinion on the 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 its major federal program for the period of July 1, 2019 to June 30, 2021.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE 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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the 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 item 2021-001, that we consider to be material weaknesses.

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE 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, 2019 to June 30, 2021, and the related notes to the financial statement. We issued our report thereon dated April 26, 2022, 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

April 26, 2022

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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.

LEWIS CASS SCHOOLS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2020 and 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient 06-30-20	Total Federal Awards Expended 06-30-20	Passed Through to Subrecipient 06-30-21	Total Federal Awards Expended 06-30-21
Department of Agriculture							
Child Nutrition Cluster							
School Breakfast Program Cafeteria Cafeteria	Indiana Department of Education	10.553	2019-2020 2020-2021	\$ - -	\$ 28,775 -	\$ - -	\$ - 29,488
COVID-19 - School Breakfast Program	Indiana Department of Education	10.553	2019-2020	-	21,581	-	-
Total - School Breakfast Program				-	50,356	-	29,488
National School Lunch Program							
Cafeteria Cafeteria Commodities Commodities	Indiana Department of Education	10.555	2019-2020 2020-2021 2019-2020 2020-2021	- - - -	133,165 - 53,423 -	- - - -	- 96,533 - 59,732
COVID-19 - National School Lunch Program	Indiana Department of Education	10.555	2019-2020	-	71,671	-	-
Total - National School Lunch Program				-	258,259	-	156,265
Summer Food Service Program for Children							
Cafeteria Cafeteria	Indiana Department of Education	10.559	2019-2020 2020-2021	- -	15,554 -	- -	- 507,765
COVID-19 - Summer Food Service Program for Children	Indiana Department of Education	10.559	2019-2020	-	79,538	-	36,717
Total - SUMMER FOOD SERVICE PROGRAM FOR CHILDREN				-	95,092	-	544,482
Total - Child Nutrition Cluster				-	403,707	-	730,235
Total - Department of Agriculture				-	403,707	-	730,235
Department of Education							
Special Education Cluster (IDEA)							
Special Education Grants to States							
Special Education Special Education Special Education Special Education	Indiana Department of Education	84.027	18611-133-PN01 19611-133-PN01 19611-133-PN01 20611-133-PN01	- - - -	99,035 - 205,908 -	- - - -	- 106,420 - 166,960
Total - Special Education Grants to States				-	304,943	-	273,380
Special Education Preschool Grants							
Special Education Special Education Special Education Special Education	Indiana Department of Education	84.173	18619-133-PN01 19619-133-PN01 19619-133-PN01 20619-133-PN01	- - - -	3,920 5,052 - -	- - - -	- - 3,705 5,057
Total - Special Education Preschool Grants				-	8,972	-	8,762
Total - Special Education Cluster (IDEA)				-	313,915	-	282,142

LEWIS CASS SCHOOLS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2020 and 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient 06-30-20	Total Federal Awards Expended 06-30-20	Passed Through to Subrecipient 06-30-21	Total Federal Awards Expended 06-30-21
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010					
Title I			S010A180014	-	39,104	-	-
Title I			S010A190014	-	75,884	-	-
Title I			S010A190014	-	-	-	44,099
Title I			S010A200014	-	-	-	61,337
Total - Title I Grants to Local Educational Agencies				-	114,988	-	105,436
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367					
Title II			S367A180013	-	25,027	-	-
Title II			S367A190013	-	11,336	-	-
Title II			S367A200013	-	-	-	10,273
Total - Supporting Effective Instruction State Grants				-	36,363	-	10,273
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424					
Title IV			S424A180015	-	1,524	-	-
Title IV			S424A190015	-	4,505	-	-
Title IV			S424A190015	-	-	-	4,476
Title IV			S424A200015	-	-	-	7,500
Total - Student Support and Academic Enrichment Program				-	6,029	-	11,976
COVID-19 - Education Stabilization Fund	Indiana Department of Education	84.425					
ESSER			S425D200013	-	-	-	39,408
ESSER II			S425D210013	-	-	-	42,094
Total - COVID-19 - Education Stabilization Fund				-	-	-	81,502
Total - Department of Education				-	471,295	-	491,329
Department of Health and Human Services							
Medicaid Cluster							
Medical Assistance Program	Indiana Department of Education	93.778					
INMac - Medicaid			2019/2020	-	22,225	-	-
DXC - Medicaid			2020/2021	-	30,211	-	33,035
INMac - Medicaid			2020/2021	-	-	-	20,942
Total - Medicaid Cluster				-	52,436	-	53,977
Total - Department of Health and Human Services				-	52,436	-	53,977
Total federal awards expended				\$ -	\$ 927,438	\$ -	\$ 1,275,541

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

LEWIS CASS SCHOOLS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the years ended June 30, 2020 and 2021. 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.

LEWIS CASS SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

Internal control over major program:	
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 Program and type of auditor's report issued on compliance for it:

<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
Child Nutrition Cluster	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

FINDING 2021-001

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

Assistance Listings Numbers: 10.553, 10.555, 10.559

Federal Award Numbers or Years (or Other Identifying Numbers): 2019-2020, 2020-2021

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Cash Management, Program Income, Special Tests and Provisions - School Food Accounts

Audit Finding: Material Weakness

LEWIS CASS SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 Cash Management, Program Income, and Special Tests and Provisions - School Food Accounts compliance requirements.

Cash Management

The School Corporation had not properly designed and implemented internal controls over cash management. The Food Service Director prepared and submitted the reimbursement requests to the Indiana Department of Education without an oversight or review to ensure the accuracy of the reimbursement requests.

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

Program Income

The School Corporation had not properly designed and implemented internal controls over program income. Transfers were made from the Prepaid Lunch fund to the School Lunch fund without an oversight or review to ensure the accuracy of the amount transferred.

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

Special Tests and Provisions - School Food Accounts

The School Corporation had not properly designed and implemented internal controls over school food accounts. The Treasurer sent a monthly summary report, broken down by account code, of the School Lunch fund to the Food Service Director. The Food Service Director signed the report and returned it to the Treasurer. However, there was no documented evidence of the review to ensure that all revenues were receipted into the School Lunch fund.

The lack of internal controls was isolated to the fiscal year 2020-2021.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

Management had not developed a system of internal controls that would have ensured compliance with requirements related to the grant agreement and the Cash Management, Program Income, and Special Tests and Provisions - School Food Accounts compliance requirements.

LEWIS CASS SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to design and implement a system of internal controls placed the School Corporation at risk of noncompliance with the grant agreement and the Cash Management, Program Income, and Special Tests and Provisions - School Food Accounts 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 related to the grant agreement and the Cash Management, Program Income, 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.

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AUDITEE-PREPARED DOCUMENTS

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

Dr. Tim Garland – Superintendent
100 S. Main St. / P.O. Box 104
Walton, IN 46994
Phone 574-626-2525
FAX 574-626-2751
www.lewiscass.net



School Board of Trustees:
Mr. Ryan Zeck - President
Mr. Rick Lee - Vice President
Mr. Tim Johnson - Secretary
Mrs. Amy Miller - Member
Mr. Matt Lewellen - Member

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2019-001 – PREPARATION OF THE SEFA

Fiscal year in which the finding initially occurred: 2019

Status of Audit Finding: Corrective actions were taken to address the problems identified in the preparation of the SEFA for the Gateway submission.

Dr. Tim Garland – Superintendent
100 S. Main St. / P.O. Box 104
Walton, IN 46994
Phone 574-626-2525
FAX 574-626-2751
www.lewiscass.net



School Board of Trustees:
Mr. Ryan Zeck - President
Mr. Rick Lee - Vice President
Mr. Tim Johnson - Secretary
Mrs. Becky Comoglio - Member
Mr. Matt Lewellen - Member

CORRECTIVE ACTION PLAN

FINDING 2021-001

Contact Person Responsible for Corrective Action: Tim Garland, Superintendent

Contact Phone Number: 574-626-2525

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

Lewis Cass Schools makes every effort to report accurately on the Schedule of Expenditures of Federal Awards through individual tracking with separate review and approval processes in place with dual signatures. Moving forward, management has established a system of internal controls, related to the grant agreement and the Cash Management, Program Income, and Special Tests and Provisions – School Food Accounts compliance requirements.

To avoid errors in and provide a two-step verification process, each month a Lewis Cass Schools Fund Report is created and approved by the school board of trustees monthly. This same report will be transferred to a form providing monthly; expenses, revenues and balance of the 0800-School Lunch Fund. This form will be created, reviewed and signed by both by the Corporation Treasurer or designee and reviewed by the Food Services Director.

Due to the finding, the Corporation Treasurer or designee and the Food Service Director will review Lewis Cass Fund Reports dating back to July 1, 2021 and create a sign off form to review the Lewis Cass Schools Fund Report monthly, which provides monthly; expenses, revenues and balance of the 0800-School Lunch Fund.

Anticipated Completion Date: May 2022

Sincerely,

Dr. Tim Garland
Superintendent

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/>.