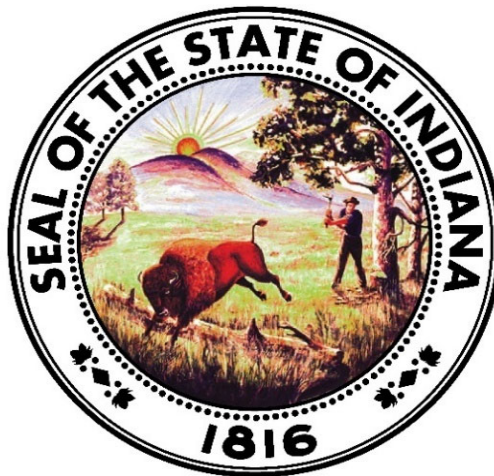


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FEDERAL COMPLIANCE AUDIT REPORT
OF
ANDERSON COMMUNITY SCHOOL CORPORATION
MADISON COUNTY, INDIANA
July 1, 2020 to June 30, 2022



FILED
03/17/2023

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|----------------------------------|---|--|
| Treasurer | Kevin Brown (Vacant) Tyler Elmore | 07-01-20 to 12-23-22 12-24-22 to 01-08-23 01-09-23 to 06-30-23 |
| Superintendent of Schools | Dr. Joe Cronk | 07-01-20 to 06-30-23 |
| President of the School Board | Patrick Hill | 07-01-20 to 06-30-23 |



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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 ANDERSON COMMUNITY SCHOOL
CORPORATION, MADISON 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 Anderson Community School Corporation (School Corporation), for the period of July 1, 2020 to June 30, 2022, and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement and have issued our report thereon dated February 27, 2023, 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.

Report on 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) as a basis for designing 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, as described in the accompanying Schedule of Findings and Questioned Costs as items 2022-001 and 2022-002, 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)

Report on 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 items 2022-001 and 2022-002.

Anderson Community School Corporation's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the School Corporation's response to findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 27, 2023



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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 ANDERSON COMMUNITY SCHOOL CORPORATION, MADISON COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Anderson 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, 2020 to June 30, 2022. 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.

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, 2020 to June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the School Corporation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School Corporation's compliance with the compliance requirements referred to above.

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)

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School Corporation's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School Corporation's compliance based on our audit. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually, or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School Corporation's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the School Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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 2022-003 and 2022-004. Our opinion on each major federal program is not modified with respect to these matters.

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)

Government Auditing Standards requires the auditor to perform limited procedures on the School Corporation's response to the noncompliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. 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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2022-003 and 2022-004, to be material weaknesses.

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 audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards require the auditor to perform limited procedures on the School Corporation's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The School Corporation's response was not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

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

We have audited the financial statement of the School Corporation, as of and for the period of July 1, 2020 to June 30, 2022, and the related notes to the financial statement. We issued our report thereon dated February 27, 2023, which contained a dual opinion on the financial statement. An adverse opinion was issued regarding the presentation in accordance with accounting principles generally accepted in the United States of America, and an unmodified opinion was issued regarding the presentation in accordance with the regulatory basis of accounting. Our audit was performed 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

February 27, 2023

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.

ANDERSON COMMUNITY SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Years Ended June 30, 2021 and 2022

| 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 | Total Federal Awards Expended 06-30-21 | Total Federal Awards Expended 06-30-22 |
|---|-------------------------------------|----------------------------------|--|---|---|
| <u>Department of Agriculture</u> | | | | | |
| Child Nutrition Cluster | | | | | |
| SCHOOL BREAKFAST PROGRAM | Indiana Department of Education | 10.553 | FY 2021/2022 | \$ - | \$ 969,023 |
| SCHOOL BREAKFAST PROGRAM | | | | | |
| COVID-19 - SCHOOL BREAKFAST PROGRAM | Indiana Department of Education | 10.553 | FY 2020/2021 | 42,086 | - |
| SCHOOL BREAKFAST PROGRAM | | | | | |
| Total - SCHOOL BREAKFAST PROGRAM | | | | 42,086 | 969,023 |
| NATIONAL SCHOOL LUNCH PROGRAM | Indiana Department of Education | 10.555 | | | |
| COMMODITIES | | | FY 2020/2021 | 396,744 | - |
| COMMODITIES | | | FY 2021/2022 | - | 503,113 |
| SCHOOL LUNCH PROGRAM | | | FY 2021/2022 | - | 2,908,941 |
| SCHOOL SNACK PROGRAM | | | FY 2020/2021 | 19,349 | - |
| SCHOOL SNACK PROGRAM | | | FY 2021/2022 | - | 31,839 |
| Sub-Total - NATIONAL SCHOOL LUNCH PROGRAM | | | | 416,093 | 3,443,893 |
| COVID-19 - NATIONAL SCHOOL LUNCH PROGRAM | Indiana Department of Education | 10.555 | | | |
| NATIONAL SCHOOL LUNCH PROGRAM | | | FY 2020/2021 | 68,081 | - |
| SCHOOL SNACK PROGRAM | | | FY 2020/2021 | 100 | - |
| SNP EMERGENCY FUND | | | FY 2021/2022 | - | 65,868 |
| Sub-Total - COVID-19 - NATIONAL SCHOOL LUNCH PROGRAM | | | | 68,181 | 65,868 |
| Total - NATIONAL SCHOOL LUNCH PROGRAM | | | | 484,274 | 3,509,761 |
| FRESH FRUIT AND VEGETABLE PROGRAM | Indiana Department of Education | 10.582 | | | |
| FRESH FRUIT AND VEGETABLE PROGRAM | | | FY 2020/2021 | 14,347 | - |
| SUMMER FOOD SERVICE PROGRAM FOR CHILDREN | Indiana Department of Education | 10.559 | | | |
| SCHOOL SUMMER FEED PROGRAM | | | FY 2021/2022 | - | 98,836 |
| SCHOOL SUMMER FEED PROGRAM | | | FY 2020/2021 | 2,242,396 | - |
| COVID-19 - SUMMER FOOD SERVICE PROGRAM FOR CHILDREN | Indiana Department of Education | 10.559 | | | |
| SCHOOL SUMMER FEED PROGRAM | | | FY 2020/2021 | 327,685 | - |
| Total - SUMMER FOOD SERVICE PROGRAM FOR CHILDREN | | | | 2,570,081 | 98,836 |
| Total - Child Nutrition Cluster | | | | 3,110,788 | 4,577,620 |
| CHILD AND ADULT CARE FOOD PROGRAM | Indiana Department of Education | 10.558 | | | |
| SCHOOL EVENING FEED PROGRAM | | | FY 2020/2021 | 883 | - |

ANDERSON COMMUNITY SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Years Ended June 30, 2021 and 2022

| 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 | Total Federal Awards Expended 06-30-21 | Total Federal Awards Expended 06-30-22 |
|---|-------------------------------------|----------------------------------|--|---|---|
| COVID-19 - PANDEMIC EBT ADMINISTRATIVE COSTS | Indiana Department of Education | 10.649 | | | |
| PANDEMIC EBT ADMINISTRATIVE COSTS | | | FY 2021/2022 | - | 5,814 |
| Total - Department of Agriculture | | | | 3,111,671 | 4,583,434 |
| <u>Department of Education</u> | | | | | |
| Special Education Cluster (IDEA) | | | | | |
| SPECIAL EDUCATION GRANTS TO STATES | Indiana Department of Education | 84.027 | | | |
| SPECIAL EDUCATION PART B | | | H027A190084 | 896,113 | - |
| SPECIAL EDUCATION PART B | | | H027A200084 | 1,837,270 | 383,293 |
| SPECIAL EDUCATION PART B | | | H027A210084 | - | 1,853,270 |
| SPECIAL ED ARP 2021/2023 | | | H027X210084 | - | 6,160 |
| Total - SPECIAL EDUCATION GRANTS TO STATES | | | | 2,733,383 | 2,242,723 |
| SPECIAL EDUCATION PRESCHOOL GRANTS | Indiana Department of Education | 84.173 | | | |
| SPECIAL ED PRE-SCHOOL | | | H173A180104 | 7,940 | - |
| SPECIAL EDUCATION PRE-SCHOOL | | | H173A190104 | 95,122 | - |
| SPECIAL EDUCATION PRE-SCHOOL | | | H173A200104 | 42,675 | - |
| SPECIAL EDUCATION PRE-SCHOOL | | | H173A200104 | - | 52,757 |
| Total - SPECIAL EDUCATION PRESCHOOL GRANTS | | | | 145,737 | 52,757 |
| Total - Special Education Cluster (IDEA) | | | | 2,879,120 | 2,295,480 |
| TRIO Cluster | | | | | |
| TRIO STUDENT SUPPORT SERVICES | Indiana Department of Education | 84.042 | | | |
| CTE SUMMER BRIDGE PROGRAM GRANT 2021 | | | 21-0512-E026 | - | 12,379 |
| Total - TRIO Cluster | | | | - | 12,379 |
| TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES | Indiana Department of Education | 84.010 | | | |
| TITLE I PART D | | | S010A190014 | 11,104 | - |
| TITLE I BASIC GRANT | | | S010A190014 | 1,032,314 | - |
| TITLE I SCHOOL IMPROVEMENT | | | S010A190014 | 76,086 | - |
| TITLE I PART D | | | S010A190014 | - | 9,470 |
| TITLE I BASIC GRANT | | | S010A200014 | 3,344,678 | - |
| TITLE I PART D | | | S010A200014 | 4,791 | - |
| TITLE I BASIC GRANT | | | S010A200014 | - | 88,751 |
| TITLE I PART D 2020/2021 | | | S010A200014 | - | 14,009 |
| TITLE I BASIC GRANT | | | S010A210014 | - | 2,918,997 |
| Total - TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES | | | | 4,468,973 | 3,031,227 |

ANDERSON COMMUNITY SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Years Ended June 30, 2021 and 2022

| 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 | Total Federal Awards Expended 06-30-21 | Total Federal Awards Expended 06-30-22 |
|--|-------------------------------------|----------------------------------|--|---|---|
| CAREER AND TECHNICAL EDUCATION-BASIC GRANTS TO STATES | Indiana Department of Education | 84.048 | | | |
| CARL PERKINS | | | 20-0512-5275 | 195,919 | - |
| CARL PERKINS | | | 21-0512-5275 | 164,470 | - |
| CARL PERKINS | | | 21-0512-5275 | - | 131,444 |
| CTE PERKINS ASSESSMENT GRANT | | | 21-0512-A026 | 4,155 | - |
| PERKINS CTE COVID-19 ASSISTANCE GRANT | | | 21-0512-C026 | - | 22,350 |
| CARL PERKINS ASSESSMENT GRANT | | | 22-0512-A026 | - | 1,733 |
| CARL PERKINS | | | 22-0512-B026 | - | 191,257 |
| PERKINS SUMMER BRIDGE GRANT | | | 20-0512-SB26 | 2,363 | - |
| Total - CAREER AND TECHNICAL EDUCATION-BASIC GRANTS TO STATES | | | | 366,907 | 346,784 |
| EDUCATION FOR HOMELESS CHILDREN AND YOUTH | Indiana Department of Education | 84.196 | | | |
| MCKINNEY VENTO HOMELESS | | | S196A190015 | 30,126 | - |
| MCKINNEY VENTO HOMELESS | | | S196A190015 | - | 6,698 |
| MCKINNEY VENTO HOMELESS | | | S196A200015 | 16,987 | - |
| MCKINNEY-VENTO HOMELESS GRANT 2020/2021 | | | S196A200015 | - | 29,327 |
| MCKINNEY VENTO HOMELESS | | | S196A210015 | - | 29,068 |
| Total - EDUCATION FOR HOMELESS CHILDREN AND YOUTH | | | | 47,113 | 65,093 |
| TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS | Indiana Department of Education | 84.287 | | | |
| 21ST CENTURY COMMUNITY LEARNING CENTERS 2019/2020 | | | S287C180014 | 59,802 | - |
| 21ST CENTURY COMMUNITY LEARNING CENTERS 2019/2020 | | | S287C180014 | 51,942 | - |
| 21ST CENTURY COMMUNITY LEARNING CENTERS 2020/2021 | | | S287C190014 | 364,394 | - |
| 21ST CENTURY COMMUNITY LEARNING CENTERS 2020/2021 | | | S287C190014 | - | 243,646 |
| 21ST CENTURY 2020/2021 | | | S287C200014 | - | 374,507 |
| Total - TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS | | | | 476,138 | 618,153 |
| ENGLISH LANGUAGE ACQUISITION STATE GRANTS | Indiana Department of Education | 84.365 | | | |
| TITLE III | | | S365A180014 | 4,005 | - |
| TITLE III | | | S365A190014 | 8,203 | - |
| TITLE III | | | S365A190014 | - | 26,497 |
| TITLE III | | | S365A200014 | 19,672 | - |
| TITLE III | | | S365A200014 | - | 1,017 |
| Total - ENGLISH LANGUAGE ACQUISITION STATE GRANTS | | | | 31,880 | 27,514 |
| SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS) | Indiana Department of Education | 84.367 | | | |
| TITLE II PART A | | | S367A190013 | 172,789 | - |
| TITLE II PART A | | | S367A200013 | 142,637 | - |
| TITLE II PART A | | | S367A200013 | - | 279,261 |
| Total - SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS) | | | | 315,426 | 279,261 |

ANDERSON COMMUNITY SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Years Ended June 30, 2021 and 2022

| 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 | Total Federal Awards Expended 06-30-21 | Total Federal Awards Expended 06-30-22 |
|--|--|--|---|---|---|
| SCHOOL IMPROVEMENT GRANTS TITLE I SCHOOL IMPROVEMENT | Indiana Department of Education | 84.377 | S377A160015 | 107,266 | 37,976 |
| STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM TITLE IV TITLE IV TITLE IV TITLE IV TITLE IV | Indiana Department of Education | 84.424 | S424A180015 S424A190015 S424A190015 S424A200015 S424A200015 | 11,699 130,936 - 87,710 - | 6,048 - 102,677 - 77,383 |
| Total - STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM | | | | 230,345 | 186,108 |
| COVID -19 - EDUCATION STABILIZATION FUND GOVERNOR'S EMERGENCY EDUCATION RELIEF FUND CARES ACT ESSER CARES ACT ESSER II EDUCATION STABILIZATION RELIEF FUND II EDUCATION STABILIZATION RELIEF FUND III 2021 | Indiana Department of Education | 84.425 84.425C 84.425D 84.425D 84.425U | S425C20018 S425D200013 S425D210013 S425U210013 | 52,729 3,003,361 628,302 - | 27,981 - 7,164,656 930,901 |
| Total - COVID-19 - EDUCATION STABILIZATION FUND | | | | 3,684,392 | 8,123,538 |
| Total - Department of Education | | | | 12,607,560 | 15,023,513 |
| <u>Department of Health and Human Services</u> | | | | | |
| Medicaid Cluster MEDICAL ASSISTANCE PROGRAM Medicaid - IEP Services Medicaid - MAC | Indiana Family Social Services Administration Indiana Department of Education | 93.778 | FY 2020-2022 FY 2020-2022 | 124,848 322,599 | 368,350 185,097 |
| Total - Medical Assistance Program | | | | 447,447 | 553,447 |
| Total - Medicaid Cluster | | | | 447,447 | 553,447 |
| Total - Department of Health and Human Services | | | | 447,447 | 553,447 |
| Total federal awards expended | | | | \$ 16,166,678 | \$ 20,160,394 |

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

ANDERSON 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, 2021 and 2022. 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.

ANDERSON 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:

| Assistance Listings Number | Name of Federal Program or Cluster | Opinion Issued |
|----------------------------|---|----------------|
| | Child Nutrition Cluster | Unmodified |
| 84.425 | COVID-19 - Education Stabilization Fund | 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 2022-001

Subject: Financial Transactions and Reporting
Audit Findings: Material Weakness, Noncompliance

Condition and Context

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

ANDERSON COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The School Corporation failed to properly review the financial information prepared and submitted in Gateway. Although the Deputy Treasurer prepared and entered the financial information into Gateway, and an approval process, which involved the Chief Financial Officer of School's review was created, the internal control was not effective and did not detect and allow correction of errors prior to submission.

The financial statement presented for audit incorrectly included an investment control tracking fund which resulted in the following errors:

1. The beginning balances were overstated by \$15,629,076 and \$16,101,541 for the periods ending June 30, 2021 and 2022, respectively.
2. Receipts were overstated by \$580,985 and \$49,464 for the periods ending June 30, 2021 and 2022, respectively.
3. Disbursements were overstated by \$108,520 and \$10,632 for the periods ending June 30, 2021 and 2022, respectively.
4. The other financing sources and uses was overstated by \$10,632 for the period ending June 30, 2022.

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

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. . . ."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

ANDERSON COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management had not established an effective system of internal control that would have ensured proper reporting of the financial statement.

Effect

Without a proper system of internal controls in place that operated effectively, material misstatements of the financial statement remained undetected. The financial statement 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.

FINDING 2022-002

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

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2020-002.

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 information prepared and submitted in Gateway. Although the Deputy Treasurer prepared and entered the federal grant information and the CFO/Treasurer reviewed the information, 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 audited included the following errors:

1. The Summer Food Service Program For Children expenditures were incorrectly reported under the National School Lunch program for fiscal year 2020-2021.
2. In 2020-2021, the COVID-19 - Education Stabilization Fund was recorded under the Assistance Listings Numbers 18.002 and 18.003 for the correct amount of \$3,684,392, but should have been recorded under the Assistance Listings Number 84.425. In 2021-2022, the COVID-19 - Education Stabilization Fund was recorded under Assistance Listings Number 18.003 for \$1,408,820, as well as expenditures under Assistance Listings Number 84.425 for \$8,804,569, for a total of \$10,213,389. The expenditures all should have been recorded under Assistance Listings Number 84.425 for \$8,123,538, an overstatement of \$2,089,851.

ANDERSON COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

3. The Special Education Grants to States expenditures were overstated by \$1,537,617 for 2021-2022.
4. The Title I Grants to Local Educational Agencies expenditures were overstated by \$2,543,053 for 2021-2022.
5. Other errors included incorrect program names.

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 200.1 states in part:

". . . *Internal controls* for non-Federal entities means:

- (1) Processes designed and implemented by non-Federal entities to provide reasonable assurance regarding the achievement of objectives in the following categories:
 - (i) Effectiveness and efficiency of operations;
 - (ii) Reliability of reporting for internal and external use; . . ."

ANDERSON COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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. . . ."

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. 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 Assistance Listings Number or other identifying number when the Assistance Listings 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(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."

Cause

Management had not established a system of internal controls that would have ensured proper reporting of the SEFA.

ANDERSON COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

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

Views of Responsible Officials

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

Section III - Federal Award Findings and Questioned Costs

FINDING 2022-003

Subject: Child Nutrition Cluster - Suspension and Debarment

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, Fresh Fruit and Vegetable Program

Assistance Listings Numbers: 10.553, 10.555, 10.559, 10.582

Federal Award Numbers and Years (or Other Identifying Numbers): FY 2020/2021, FY 2021/2022

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

Condition and Context

An effective internal control system, which would include segregation of duties, was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

The School Corporation did not provide audit evidence that two of three vendors tested with contracts over \$25,000 were neither suspended, nor debarred, or otherwise excluded or disqualified from participating in federal assistance programs.

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). . . ."

ANDERSON COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

Cause

Management had not established an effective system of internal controls that would have ensured compliance with the Procurement and Suspension and Debarment compliance requirement.

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish a system of internal control to ensure compliance and comply with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Views of Responsible Officials

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

FINDING 2022-004

Subject: Child Nutrition Cluster - Reporting

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 and Years (or Other Identifying Numbers): FY 2020/2021, FY2021/2022

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Reporting

Audit Findings: Material Weakness, Other Matters

ANDERSON COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition and Context

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

An internal control system was in place at the School Corporation; however, it was not operating effectively, resulting in both understatements and overstatements in the number of meal counts used for reimbursement purposes when compared to unit supporting documentation.

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 established an effective system of internal controls that would have ensured compliance with the Reporting compliance requirement.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the Reporting compliance requirement could result in the loss of future federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

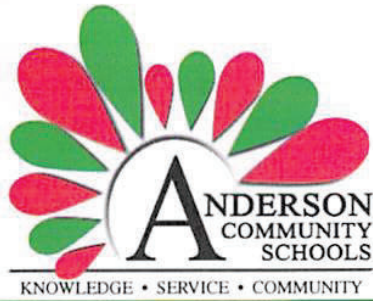
We recommended that the School Corporation's management establish a system of internal controls to ensure compliance and comply with the grant agreement and the Reporting compliance requirement.

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.



1600 Hillcrest Avenue • Anderson, Indiana 46011 • 765.641.2000 • FAX 765.641.2081

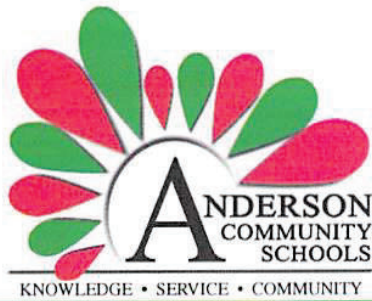
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-001

Fiscal year in which the finding initially occurred: 2020

Status of Audit Finding: Corrected

A new accounting system was implemented July 1, 2019 which doesn't allow the changing of the vendor name prior to printing the checks, along with the requirement of manually signing of the checks by the Director of Food Service and the Food Service Treasurer. The bank is providing copies of the cancelled checks.



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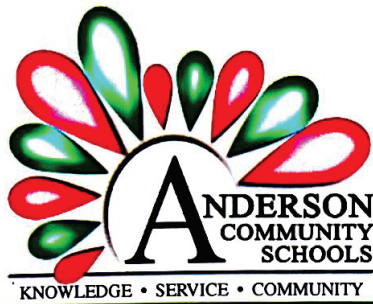
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-002

Fiscal year in which the finding initially occurred: 2020

Status of Audit Finding: In Progress

The Schedule of Expenditures of Federal Awards report is a work in progress. We have tried to improve on this report for each audit period and I believe we have improved a great deal on reporting our financials correctly. The Medicaid portion of the report is a very difficult part of the reporting. We are still learning the correct way to report Medicaid. The Food Service section is another part of work in progress as we figure out how to verify the correct amounts. Human error is always a factor, but we are constantly trying to improve on this report.



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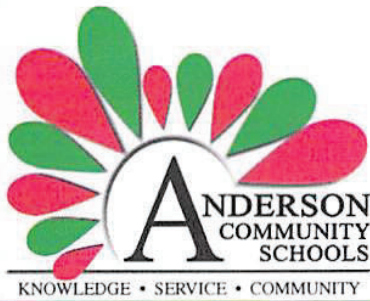
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-003

Fiscal year in which the finding initially occurred: 2018

Status of Audit Finding: Corrected

This program was implemented for the school year 2020/2021. We are still working on this program with understanding what needs to be done in order to fully comply with reporting, with that being said we feel we have made every effort to comply with the requirements.



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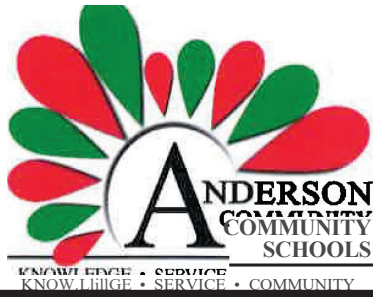
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-004

Fiscal year in which the finding initially occurred: 2018

Status of Audit Finding: Corrected

A new accounting system was implemented July 1, 2019 which doesn't allow the changing of the vendor name prior to printing the checks, along with the requirement of manually signing of the checks and vouchers by the Director of Food Service and the Treasurer of Food Service. We also receive copies of the cancelled checks from the bank. This accounting system and procedures have been in place since July 1, 2019 and was in force for a full year on the prior audit period.



Tyler J. Elmore
Chief Financial Officer
telmore@acsc.net

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CORRECTIVE ACTION PLAN

FINDING 2022-001 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Tyler Elmore
Contact Phone Number: 765-641-2010

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The Deputy Treasurer will utilize fund reports and various revenue and expense reports obtained from the accounting software to compile the financial information and upload it into Gateway. The Chief Financial Officer will perform a second review and approval on the financial information to ensure its accuracy.

Anticipated Completion Date: July 1, 2023

FINDING 2022-002 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Tyler Elmore
Contact Phone Number: 765-641-2010

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The Deputy Treasurer will use grant agreements, reimbursement requests, and all other grant information to compile the SEFA for all of the federal funds for the school. The Chief Financial Officer will perform a second review and approval on the financial information to ensure its accuracy.

Anticipated Completion Date: July 1, 2023

FINDING 2022-003 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Kelsi Hall
Contact Phone Number: 765-641-2096

Views of Responsible Official: We concur with the finding.

"Whatever It Takes"

Description of Corrective Action Plan: At the beginning of each calendar year, the Food Service Director will receive suspension and debarment statements for each applicable vendor that the food service department uses throughout the year. The Food Service Director will obtain suspension and debarment statements from new vendors as they are used. Statements verifying that the vendor is not suspended or debarred from federal awards will be initialed by two individuals within the food service department. A complete list of vendors checked for suspension and debarment will be kept in the Food Service Director's office for safekeeping.

Anticipated Completion Date: July 1, 2023

FINDING 2022-004 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Kelsi Hall
Contact Phone Number: 765-641-2096

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Meal counts are gathered and printed off of NutriKids by the food service Bookkeeper and given to the Director. The Director reviews the information and enters the numbers in CNPweb for each school individually. Before submitting the claims, the Director cross references the combined totals from NutriKids with the totals on the CNPweb Sponsor Claims page to ensure they match. If they do not match, this would alert the Director if there were any typos or errors in CNPweb. The meal count papers are then returned to the Bookkeeper to double check that the numbers entered in CNPweb match the numbers that were printed off from NutriKids.

Anticipated Completion Date: July 1, 2023

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/>.