

INDEPENDENT SCHOOL DISTRICT NO. 833

Corrective Action Plans and
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2016

A. FINANCIAL STATEMENT FINDINGS

None.

B. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

**SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE – ALL FEDERAL PROGRAMS
AWARDED UNDER UNIFORM GUIDANCE**

**2016-001 Internal Controls Over Compliance With Cash Management, Allowable Costs,
Subrecipient Monitoring, and Standards for Financial Management**

Summary of Finding

Independent School District No. 833 (the District) did not have documented written controls to ensure compliance with the U.S. Office of Management and Budget's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) cash management, allowable costs, subrecipient monitoring, and financial management standards, as required by the Uniform Guidance.

Corrective Action Plan

Actions Planned – The District is in the process of reviewing and updating its written policies and procedures relating to cash management, allowable costs, subrecipient monitoring, and financial management standards for its federal programs to ensure compliance with Uniform Guidance in the future.

Official Responsible – The District's Director of Finance.

Planned Completion Date – June 30, 2017.

Disagreement With or Explanation of Finding – The District agrees with this finding.

Plan to Monitor – The District's Director of Finance will ensure appropriate written internal controls and procedures are updated and in place for future federal grants.

C. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

INDEPENDENT SCHOOL DISTRICT NO. 833

Corrective Action Plans and
Summary Schedule of Prior Audit Findings (continued)
Year Ended June 30, 2016

D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE – U.S. DEPARTMENT OF
AGRICULTURE CHILD NUTRITION CLUSTER – CFDA NOS. 10.553, 10.555, AND 10.559**

**2015-001 Internal Control Over Compliance With Federal Procurement, Suspension, and
Debarment Requirements**

Corrective action has been taken.