



South Washington County Schools

KEITH JACOBUS, Ph.D., Superintendent

District Service Center

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Corrective Action Plans and Summary Schedule of Prior Audit Findings Year Ended June 30, 2019

A. FINANCIAL STATEMENT FINDINGS

None.

B. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE – U.S. DEPARTMENT OF EDUCATION, PASSED THROUGH MINNESOTA DEPARTMENT OF EDUCATION, SPECIAL EDUCATION CLUSTER – CFDA NOS. 84.027 AND 84.173

2019-001 Internal Control Over Compliance With Federal Allowable Costs Requirements

Finding Summary

2 CFR § 200.302(b)(3) requires Independent School District No. 833 (the District) to maintain records that adequately identify the source and application of funds for federally funded activities in accordance with 2 CFR 200 Subpart E – Cost Principles. During our audit, we noted that the District did not have sufficient controls to ensure adequate and timely documentation of time and effort was created and retained to support salary costs charged to federal programs and ensure compliance with the OMB's Uniform Guidance allowable costs standards.

Corrective Action Plan

Actions Planned – The District will review its internal control procedures relating to time and effort documentation of allowable costs to ensure compliance with the Uniform Guidance in the future.

Official Responsible – The Director of Finance and Operations.

Planned Completion Date – June 30, 2020.

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

Plan to Monitor – The Director of Finance and Operations will ensure appropriate internal controls and procedures are updated and in place for future compliance.

INDEPENDENT SCHOOL DISTRICT NO. 833

Corrective Action Plans and
Summary Schedule of Prior Audit Findings (continued)
Year Ended June 30, 2019

C. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None.