



*Achieving success, one student at a time!*

INDEPENDENT SCHOOL DISTRICT NO. 283

Corrective Action Plans and  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2021

**A. FINANCIAL STATEMENT FINDINGS**

None.

**B. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None.

**C. MINNESOTA LEGAL COMPLIANCE FINDINGS**

**2021-001 Untimely Payment of Invoices**

**Finding Summary**

Minnesota Statutes require prompt payment of local government bills within a standard payment period of 35 days from receipt for governing boards that meet at least once a month.

**Corrective Action Plan**

**Actions Planned** – Independent School District No. 283 (the District) intends to review its procedures relating to disbursements to ensure compliance in the future.

**Official Responsible** – Patricia Magnuson, Director of Business Services.

**Planned Completion Date** – June 30, 2022.

**Disagreement With or Explanation of Finding** – The District is in agreement with this finding.

**Plan to Monitor** – Patricia Magnuson, Director of Business Services, will work with the financial auditors to review specific weaknesses identified during the annual audit, and actions needed to eliminate or mitigate this finding.

INDEPENDENT SCHOOL DISTRICT NO. 283

Corrective Action Plans and  
Summary Schedule of Prior Audit Findings (continued)  
Year Ended June 30, 2021

**C. MINNESOTA LEGAL COMPLIANCE FINDINGS (CONTINUED)**

**2021-002 Unclaimed Property Report**

**Finding Summary**

Minnesota Statutes § 345.41 and § 345.43 require unclaimed property held for more than three years (or one year for unpaid compensation) to be reported and paid or delivered to the state Commissioner of Commerce each year. This requirement was not met by the District for the current audit year.

**Corrective Action Plan**

**Actions Planned** – The District will review its procedures relating to unclaimed property laws to ensure compliance in the future.

**Official Responsible** – Patricia Magnuson, Director of Business Services.

**Planned Completion Date** – June 30, 2022.

**Disagreement With or Explanation of Finding** – The District is in agreement with this finding.

**Plan to Monitor** – Patricia Magnuson, Director of Business Services, will assure appropriate internal controls and procedures are updated and in place for future compliance.

**2021-003 Annual Report of Outstanding Obligations**

**Finding Summary**

Per Minnesota Statutes § 471.70, the principal accounting officer of its district has to submit a report of outstanding obligations by February 1 of each year. This requirement was not met by the District for the current audit year.

**Corrective Action Plan**

**Actions Planned** – The District will review its procedures relating to the filing of the report of outstanding indebtedness to ensure compliance in the future.

**Official Responsible** – Patricia Magnuson, Director of Business Services.

**Planned Completion Date** – June 30, 2022.

**Disagreement With or Explanation of Finding** – The District is in agreement with this finding.

**Plan to Monitor** – Patricia Magnuson, Director of Business Services, will assure appropriate internal controls and procedures are updated and in place for future compliance.

INDEPENDENT SCHOOL DISTRICT NO. 283

Corrective Action Plans and  
Summary Schedule of Prior Audit Findings (continued)  
Year Ended June 30, 2021

**D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE – SCHOOL BREAKFAST PROGRAM – FEDERAL ALN 10.553, NATIONAL SCHOOL LUNCH PROGRAM – FEDERAL ALN 10.555, AND SUMMER FOOD SERVICE PROGRAM FOR CHILDREN (COVID-19) – FEDERAL ALN 10.559 – PASSED THROUGH MINNESOTA DEPARTMENT OF EDUCATION**

**2020-001 Internal Control Over Compliance With Federal Special Tests and Provisions**

**Condition/Context** – During the audit of the year ended June 30, 2020, the District did not have sufficient controls in place within its child nutrition cluster federal program to ensure compliance with the special tests and provisions requirement to accurately complete the verification testing packet for free and reduced-price applications.

**Current Status** – This is not a finding for the audit of the year ended June 30, 2021.

**MINNESOTA LEGAL COMPLIANCE FINDINGS**

**2020-002 Untimely Payment of Invoices**

**Condition/Context** – During the audit of the year ended June 30, 2020, the District did not make prompt payment of local government bills within a standard payment period of 35 days from receipt for governing boards that meet at least once a month.

**Current Status** – See finding 2021-001 for the current status of this finding.