



SOUTH WASHINGTON COUNTY SCHOOLS
Independent School District 833
7362 East Point Douglas Rd S.
Cottage Grove, MN 55016
sowashco.org | 651-425-6300

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 WITHHOLDING AFFIDAVIT

Finding Summary

Minnesota Statutes § 270C.66 requires Independent School District No. 833 (the District), before making final settlement with any contractor under a contract requiring the employment of employees for wages by said contractor or subcontractor, to obtain a certificate by the Commissioner of Revenue that the contractor or subcontractor has complied with the withholding requirements of Minnesota Statutes § 290.92 (either a Commissioner of Revenue Form IC134 or a Contractor’s Withholding Affidavit). The District did not obtain the required certificate for one of three contracts selected for testing prior to making final settlement during fiscal 2021.

Corrective Action Plan

Actions Planned – The District will review its procedures relating to withholding affidavits to ensure compliance in the future.

Official Responsible – Kris Blackburn, Fiscal Services Director.

Planned Completion Date – June 30, 2022.

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

Plan to Monitor – The District’s Fiscal Services Director will assure appropriate internal controls and procedures are updated and in place for future compliance.

D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No audit findings were reported for the year ended June 30, 2020.

