



Corrective Action Plans and
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2022

A. FINANCIAL STATEMENT FINDINGS

None.

B. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE – U.S. DEPARTMENT OF THE TREASURY, PASSED THROUGH MINNESOTA DEPARTMENT OF EDUCATION, CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS – FEDERAL ALN 21.027

2022-002 Internal Control Over Compliance With Federal Suspension and Debarment Requirements

Finding Summary

2 CFR § 180 requires Independent School District No. 833 (the District) to establish and maintain effective internal control over compliance with requirements applicable to federal program expenditures, including suspension and debarment requirements applicable to the coronavirus state and local fiscal recovery funds federal program. The District did not have sufficient controls in place within its coronavirus state and local fiscal recovery funds federal program to assure that it was not contracting for goods or services with parties that are suspended or debarred, or whose principals are suspended or debarred from participating in contracts involving the expenditures of federal program funds.

Corrective Action Plan

Actions Planned – The District will review policies and procedures relating to suspension and debarment for its federal programs and will ensure that all parties with which it contracts for goods or services are eligible to participate in contracts involving the expenditures of federal program funding.

Official Responsible – Kris Blackburn, Fiscal Services Director.

Planned Completion Date – June 30, 2023.

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

Plan to Monitor – The District’s Fiscal Services Director will ensure appropriate controls are in place to verify that any vendor with which the District contracts for federal program goods or services exceeding \$25,000 is not listed as suspended or debarred on the federal Excluded Parties List System website.



Corrective Action Plans and
Summary Schedule of Prior Audit Findings (continued)
Year Ended June 30, 2022

B. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE AND REPORTABLE INSTANCE OF NONCOMPLIANCE – FEDERAL COMMUNICATIONS COMMISSION, EMERGENCY CONNECTIVITY FUND PROGRAM – FEDERAL ALN 32.009

2022-003 Internal Control Over Compliance and Noncompliance With Special Tests and Provisions Requirements

Finding Summary

47 CFR § 54.1711 requires that the District only seek support for eligible equipment provided to students and school staff who would otherwise lack connected devices sufficient to engage in remote learning. The District did not have sufficient controls in place within its Emergency Connectivity Fund Program to assure compliance with federal special tests and provisions requirements.

Corrective Action Plan

Actions Planned – The District will review its procedures relating to special tests and provisions requirements specifically relating to eligible equipment for which the District could seek reimbursement to ensure compliance in the future with any additional federal awards.

Official Responsible – Kris Blackburn, Fiscal Services Director.

Planned Completion Date – March 31, 2023.

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

Plan to Monitor – The District’s Fiscal Services Director will ensure appropriate controls are in place to verify the District’s compliance with federal special tests and provisions requirements.

C. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No single audit findings were reported for the year ended June 30, 2021.