

DOLTON SCHOOL DISTRICT NO. 149

COOK COUNTY, ILLINOIS

UNIFORM GUIDANCE REPORT

FOR THE YEAR ENDED
JUNE 30, 2019



DOLTON SCHOOL DISTRICT NO. 149
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Dolton School District No. 149
Calumet City, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Dolton School District No. 149 (the District), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 16, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "John Kaspuruk Co., Inc." The signature is written in a cursive, flowing style.

Calumet City, Illinois
December 16, 2019



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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL
CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Dolton School District No. 149
Calumet City, Illinois

Report on Compliance for Each Major Federal Program

We have audited Dolton School District No. 149's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, Dolton School District No. 149 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs. Those instances of noncompliance related to the following programs and compliance requirements:

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2019-001	84.010	Title I Low Income	Reporting

Our opinion on each major federal program is not modified with respect to this matter.

Dolton School District No. 149's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. Dolton School District No. 149's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2019-002, that we consider to be material weaknesses.

Dolton School District No. 149's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. Dolton School District No. 149's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 16, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Comparative information

We have previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the District as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated December 7, 2018, which contained an unmodified opinion on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The accompanying schedule of expenditures of federal awards for the year ended June 30, 2018 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 financial statements. The schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the 2018 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2018.



Calumet City, Illinois
December 16, 2019

DOLTON SCHOOL DISTRICT NO. 149
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDING JUNE 30, 2019

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements		Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/17 to 6/30/18 (C)	Year 7/1/18 to 6/30/19 (D)	Year 7/1/17 to 6/30/18 (E)	Year 7/1/18 to 6/30/19 (F)		
Child Nutrition Cluster										
United States Department of Agriculture										
National School Lunch Program		Illinois State Board of Education	10.555	18-4210-00	1,049,201	196,058	1,049,201	196,058	1,245,259	N/A
National School Lunch Program		Illinois State Board of Education	10.555	19-4210-00	-	983,406	-	983,406	983,406	N/A
School Breakfast Program		Illinois State Board of Education	10.553	18-4220-00	638,097	122,874	638,097	122,874	760,971	N/A
School Breakfast Program		Illinois State Board of Education	10.553	19-4220-00	-	621,985	-	621,985	621,985	N/A
Commodities		Illinois State Board of Education	10.555	19-4999-00	-	121,113	-	121,113	121,113	N/A
Total United States Department of Agriculture					1,687,298	2,045,436	1,687,298	2,045,436	3,732,734	
Total Child Nutrition Cluster					1,687,298	2,045,436	1,687,298	2,045,436	3,732,734	
Special Education (IDEA) Cluster										
Department of Education										
IDEA - Flow Through		Illinois State Board of Education	84.027	18-4620-00	-	619,359	619,359	-	619,359	949,722
IDEA - Flow Through		Illinois State Board of Education	84.027	19-4620-00	-	237,359	-	470,155	470,155	955,788
IDEA - Room & Board		Illinois State Board of Education	84.027	18-4625-00	-	8,042	8,042	-	8,042	N/A
IDEA - Flow Through Pre-School		Illinois State Board of Education	84.173	19-4600-00	-	11,151	-	13,772	13,772	83,187
Total Department of Education					-	875,911	627,401	483,927	1,111,328	
Total Special Education (IDEA) Cluster	M				-	875,911	627,401	483,927	1,111,328	
Other Programs										
United States Department of Agriculture										
Fresh Fruits and Vegetables (DOD)		Illinois State Board of Education	10.582	19-4240-18	-	987	-	987	987	N/A
Fresh Fruits and Vegetables (DOD)		Illinois State Board of Education	10.582	19-4240-19	-	4,498	-	4,498	4,498	N/A
Child and Adult Care		Illinois State Board of Education	10.558	19-4226-00	-	11,039	-	11,039	11,039	N/A
Total United States Department of Agriculture					-	16,524	-	16,524	16,524	

DOLTON SCHOOL DISTRICT NO. 149
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDING JUNE 30, 2019

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements		Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/17 to 6/30/18 (C)	Year 7/1/18 to 6/30/19 (D)	Year 7/1/17 to 6/30/18 (E)	Year 7/1/18 to 6/30/19 (F)		
Department of Education										
Title I - Low Income Note 1	M	Illinois State Board of Education	84.010	18-4300-00	1,227,041	-	1,205,524	-	1,205,524	2,271,888
Title I - Low Income	M	Illinois State Board of Education	84.010	19-4300-00	-	1,301,297	-	1,341,294	1,341,294	2,927,550
Title I - Improvement and Accountability	M	Illinois State Board of Education	84.010	19-4331-00	-	39,790	-	39,790	39,790	370,504
Title II - Teacher Quality		Illinois State Board of Education	84.367	18-4932-00	35,016	-	35,016	-	35,016	191,041
Title II - Teacher Quality		Illinois State Board of Education	84.367	19-4932-00	-	31,365	-	31,365	31,365	246,166
Title IV - Student Support & Achievement		Illinois State Board of Education	84.424	19-4400-00	-	17,511	-	17,511	17,511	88,516
Preschool Expansion		Illinois State Board of Education	84.419	18-4902-00	576,013	37,926	576,013	37,926	613,939	768,886
Preschool Expansion		Illinois State Board of Education	84.419	19-4902-00	-	689,513	-	689,513	689,513	768,886
Total Department of Education					1,838,070	2,117,402	1,816,553	2,157,399	3,973,952	
Department of Health and Human Services										
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	18-4991-00	27,693	15,415	43,108	-	43,108	N/A
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	19-4991-00	-	63,699	-	63,699	63,699	N/A
Total Department of Health and Human Services					27,693	79,114	43,108	63,699	106,807	
Total Other Programs					1,865,763	2,213,040	1,859,661	2,237,622	4,097,283	
TOTAL FEDERAL AWARDS					3,553,061	5,134,387	4,174,360	4,766,985	8,941,345	

(M) Program was audited as a major program as defined by §200.518.
The accompanying notes are an integral part of this schedule

Note 1- The 6/30/18 revenue includes a prepayment of \$21,517 that carried over to Project Year 2019 at 6/30/19.

DOLTON SCHOOL DISTRICT NO. 149
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
YEAR ENDING JUNE 30, 2019

Note 1: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Dolton School District No. 149 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs

Auditee elected to use 10% de minimis cost rate? _____ YES _____ X NO

Note 3: Subrecipients

There are no amounts provided to subrecipients from each federal program listed on the accompanying schedule of expenditures of federal awards.

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Dolton School District No. 149 and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555): _____ \$121,113

Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	<u>\$0</u>
Auto	<u>\$0</u>
General Liability	<u>\$0</u>
Workers Compensation	<u>\$0</u>
Loans/Loan Guarantees Outstanding at June 30:	<u>\$0</u>
District had Federal grants requiring matching expenditures	<u>No</u>
	(Yes/No)

Note 6: Other Information

In accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, major programs for the District are individual programs or a cluster of programs determined by using a risk-based analysis. The threshold for distinguishing Type A and Type B programs was \$750,000.

DOLTON SCHOOL DISTRICT NO. 149
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDING JUNE 30, 2019

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported
- Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? X YES None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? X YES NO

IDENTIFICATION OF MAJOR PROGRAMS:

CFDA NUMBER(S)	NAME OF FEDERAL PROGRAM or CLUSTER	AMOUNT OF FEDERAL PROGRAM
84.010	Title I- Low Income, Title I- Improvement and Accountability	1,381,084
84.173, 84.027	Special Education Cluster	483,927
	Total Amount Tested as Major	\$1,865,011

Total Federal Expenditures for 7/1/18-6/30/19

\$4,766,985

% tested as Major

39.12%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? X YES NO

DOLTON SCHOOL DISTRICT NO. 149
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDING JUNE 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER: **2019- 001** 2. THIS FINDING IS: ☒ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____ Title I-Low Income

4. Project No.: **2019-4300-00** 5. CFDA No.: **84.010**

6. Passed Through: **Illinois State Board of Education**

7. Federal Agency: **U.S. Department of Education**

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

The compliance requirements for "L.Reporting" generally requires that LEA's report financial information to the pass-through entity and that those reports are accurate and supported by the underlying accounting records.

9. Condition

The School District did not comply with the requirements of filing quarterly and final reports by the due dates set by ISBE.

10. Questioned Costs

N/A

11. Context

The School District did not timely file one quarterly expenditure report. The report for the quarter ending 6/30/19, due 7/20/19, was submitted on 7/23/19. The School District also did not timely file the final report ending 8/31/19 due 9/20/19, was submitted 11/20/19.

12. Effect

The District were not compliant with reporting requirements. Due to the late filing of reports, ISBE could freeze the School District's federal funds.

13. Cause

Policies and procedures are in place that provide reasonable assurance that reports of federal awards submitted to ISBE are filed in a timely manner by the due dates provided by ISBE. The School District did not follow this process.

14. Recommendation

We recommend that management review its policies and procedures and implement changes to strengthen internal control over federal reporting.

15. Management's response

The District will establish procedures for internal controls that will assure that we submit quarterly reports 15 days prior to the due date. The Business Manager will be responsible to certify to the Superintendent that these timelines have been achieved. In the event that the timelines are not met the Superintendent will notify the Board of Education.

DOLTON SCHOOL DISTRICT NO. 149
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDING JUNE 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER: **2019- 002** 2. THIS FINDING IS: ☒ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____ Title I-Low Income

4. Project No.: **2019-4300-00** 5. CFDA No.: **84.010**

6. Passed Through: **Illinois State Board of Education**

7. Federal Agency: **U.S. Department of Education**

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

The compliance requirements for "L.Reporting" generally requires that LEA's report financial information to the pass-through entity and that those reports are accurate and supported by the underlying accounting records.

9. Condition

The School District did not comply with the requirements of filing quarterly reports that are accurate and supported by the underlying accounting records.

10. Questioned Costs

\$425,774

11. Context

The School District reported expenditures of \$164,783 under line 1000-100, the accounting records only reflected \$111,207, difference of \$53,576. Reported expenditures of \$270,730 under line 1000-300, the accounting records only reflected \$246,547, difference of \$24,183. Reported expenditures of \$401,616 under line 1000-400, the accounting records only reflected \$156,117, difference of \$245,499. Reported expenditures of \$30,116 under line 2210-100, the accounting records only reflected \$24,786, difference of \$5,330. Reported expenditures of \$228,322 under line 2210-300, the accounting records only reflected \$196,955, difference of \$31,367. Reported expenditures of \$118,539 under line 2230-300, the accounting records only reflected \$77,122, difference of \$41,417. Reported expenditures of \$14,622 under line 2900-400, the accounting records only reflected \$0, difference of \$14,622. Reported expenditures of \$9,000 under line 3000-300, the accounting records only reflected \$0, difference of \$9,000. Reported expenditures of \$5,194 under line 4000-300, the accounting records only reflected \$4,414, difference of \$780. Total of all differences is \$425,774.

12. Effect

Our testing disclosed questioned costs totaling \$425,774.

13. Cause

Policies and procedures are in place that provide reasonable assurance that reports of federal awards submitted to ISBE are supported by the underlying accounting records and are fairly presented in accordance with program requirements. These policies and procedures were not followed when the expenditure report was prepared and filed.

14. Recommendation

We recommend that management review its policies and procedures and implement changes to strengthen internal control over federal reporting. Verify that expenditures reported on final reports as of 8/31 are also not picked up in the next grant period.

15. Management's response

The District claimed expenditures twice on quarterly reports. The District must code every expenditure as either claimed for C or Unclaimed which is U in a separate spreadsheet that will be reviewed by the Superintendent prior to any claims being submitted. The date of the claim will also be entered in the spreadsheet to avoid any duplication. The Business Manager is responsible for submitting this spreadsheet for review the Superintendent and the District Consultant. No submission will occur without the signature of both parties.

DOLTON SCHOOL DISTRICT NO. 149
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDING JUNE 30, 2019

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u>
None		



SCHOOL DISTRICT 149

292 Torrence Avenue, Calumet City, Illinois 60409
Phone (708) 868-8300; Superintendent – (708) 868-7861

*Berger-Vandenberg • Diekman • New Beginnings Learning Academy • Caroline Sibley • Carol Moseley-Braun
• Creative Communications Academy • School of Fine Arts • S.T.E.M. Academy*

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District Administration

Dr. Shelly A. Davis-Jones
Superintendent

Twyla Y. Harris
Associate Superintendent

Dr. Brigitte Garth-Young
21st Century Learning Director

Cedric Lewis
Business Manager

Vedia Page
Director of Special Education

April C. Davis
*Director of Early Childhood
Programs /Principal*

Akil Khalfani
Director of Facilities & Transportation

Carolyn Franklin
*Director of Curriculum, Instruction
& Assessment*

Corrective Action Plan

Finding No.: 2019- 001

Condition:

The District did not comply with the requirements of filing quarterly reports by the due dates set by ISBE.

Plan:

The District will establish procedures for to assure that reports are submitted to ISBE on a timely manner.

Anticipated Date of Completion: 7/1/2019

Name of Contact Person: Dr. Shelly Davis-Jones, Superintendent

Management Response:

The District will establish procedures for internal controls that will assure that we submit quarterly reports 15 days prior to the due date. The Business Manager will be responsible to certify to the Superintendent that these timelines have been achieved. In the event that the timelines are not met the Superintendent will notify the Board of Education.



SCHOOL DISTRICT 149

292 Torrence Avenue, Calumet City, Illinois 60409

Phone (708) 868-8300; Superintendent – (708) 868-7861

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BOARD OF EDUCATION

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21st Century Learning Director

Cedric Lewis
Business Manager

Vedia Page
Director of Special Education

April C. Davis
*Director of Early Childhood
Programs /Principal*

Akil Khalfani
Director of Facilities & Transportation

Carolyn Franklin
*Director of Curriculum, Instruction
& Assessment*

Corrective Action Plan

Finding No.: **2019- 002**

Condition:

The School District did not comply with the requirements of filing quarterly reports that are accurate and supported by the underlying accounting records.

Plan:

Management will review its policies and procedures and implement changes to strengthen internal control over federal reporting.

Anticipated Date of Completion: 7/1/2019

Name of Contact Person: Dr. Shelly Davis-Jones, Superintendent

Management Response:

The District claimed expenditures twice on quarterly reports. The District must code every expenditure as either claimed for C or Unclaimed which is U in a separate spreadsheet that will be reviewed by the Superintendent prior to any claim being submitted. The date of the claim will also be entered in the spreadsheet to avoid any duplication. The Business Manager is responsible for submitting this spreadsheet for review the Superintendent and the District Consultant. No submission will occur without the signature of both parties.