Corrective Action Plans and
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2025

A. FINANCIAL STATEMENT FINDINGS

None.

B. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE AND REPORTABLE INSTANCE OF NONCOMPLIANCE – U.S. DEPARTMENT OF AGRICULTURE, PASSED THROUGH MINNESOTA DEPARTMENT OF EDUCATION, CHILD NUTRITION CLUSTER – FEDERAL ALN 10.553, 10.555, AND 10.582

2025-002 Internal Control Over Compliance and Reportable Noncompliance With Federal Procurement Requirements

Finding Summary

2 CFR § 200.320 requires Independent School District No. 280 (the District) to establish and maintain effective internal control over compliance with requirements applicable to its federal program expenditures, including applicable procurement requirements. The District did not have sufficient controls in place within the child nutrition cluster federal programs to ensure compliance with federal procurement requirements related to methods of procurement, which resulted in reportable a instance of noncompliance.

Corrective Action Plan

Actions Planned – The District will review policies and procedures relating to procurement for its child nutrition cluster federal programs to ensure that multiple quotations are obtained when required and that adequate documentation is retained. The District solicited quotes and retained the necessary documentation for the noncompliant contract in fiscal year 2026.

Official Responsible – The District's Director of Finance, Heidi Savatdy.

Planned Completion Date – June 30, 2026.

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

Plan to Monitor – The District's Chief Administrative Officer, Craig Holje, will monitor the implementation of these corrective actions as implemented by the Director of Finance to ensure appropriate controls over federal procurement requirements are in place and being consistently applied to ensure multiple quotations are solicited and retained for contracts awarded for goods or services in excess of the District's micro-purchase threshold, as required by the Uniform Guidance.

7001 Harriet Avenue South, Richfield, MN 55423 (P) 612-798-6000 (F) 612-798-6057 (W) richfieldschools.org

C. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE – U.S. DEPARTMENT OF AGRICULTURE, PASSED THROUGH MINNESOTA DEPARTMENT OF EDUCATION, CHILD NUTRITION CLUSTER – FEDERAL ALN 10.553, 10.555, AND 10.582

2024-001 Internal Control Over Compliance With Federal Suspension and Debarment Requirements

Corrective action has been taken.