

DEPARTMENT OF EDUCATION

FINANCIAL AUDIT

FOR THE YEAR ENDED JUNE 30, 1993

APRIL 1994

Financial Audit Division
Office of the Legislative Auditor
State of Minnesota

94-15

SUMMARY

State of Minnesota
Office of the Legislative Auditor
Centennial Office Building • St. Paul, MN 55155
612/296-4708

DEPARTMENT OF EDUCATION

FINANCIAL AUDIT FOR THE YEAR ENDED JUNE 30, 1993

Public Release Date: April 15, 1994

No. 94-15

OBJECTIVES:

- EVALUATE INTERNAL CONTROL STRUCTURE: Policies and procedures for the distribution of various state and federal programs.
- TEST COMPLIANCE WITH CERTAIN FINANCE-RELATED LEGAL PROVISIONS.

CONCLUSIONS:

We found two areas where the internal control structure needed improvement:

- The Special Education computer systems manual is outdated.
- The department does not have proper separation of duties for the Child/Adult Care Food Program.

We found four departures from finance-related legal provisions:

- The department does not properly monitor carryover funds for the Handicapped State Grants and Handicapped Preschool Incentives Programs.
- The department does not have an adequate time distribution system to support employee payroll expenses charged to Special Education Programs.
- The department does not properly record budgeted expenditures on the statewide accounting system for Handicapped Preschool Incentives.
- The department did not resolve subrecipient audit issues timely.

Contact the Financial Audit Division for additional information.
296-1730

FINANCIAL AUDIT DIVISION



STATE OF MINNESOTA

OFFICE OF THE LEGISLATIVE AUDITOR

CENTENNIAL BUILDING, ST. PAUL, MN 55155 • 612/296-4708

JAMES R. NOBLES, LEGISLATIVE AUDITOR

Senator Phil Riveness, Chair
Legislative Audit Commission

Members of the Legislative Audit Commission

John Plocker, Chair
State Board of Education

Ms. Linda Powell, Commissioner
Department of Education

Audit Scope

We have conducted a financial related audit of the Minnesota Department of Education as of and for the fiscal year ended June 30, 1993. Our audit was limited to only that portion of the State of Minnesota financial activities attributable to the transactions of the Minnesota Department of Education, as discussed in the Introduction. We have also made a study and evaluation of the internal control structure of the Minnesota Department of Education in effect during June 1993.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial activities attributable to the transactions of the Minnesota Department of Education are free of material misstatements.

As part of our study and evaluation of the internal control structure, we performed tests of the Minnesota Department of Education's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions.

Management Responsibilities

The management of the Minnesota Department of Education is responsible for establishing and maintaining an internal control structure. This responsibility includes compliance with applicable laws, regulations, contracts, and grants. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that:

- assets are safeguarded against loss from unauthorized use or disposition;

Senator Phil Riveness, Chair
Members of the Legislative Audit Commission
John Plocker, Chair
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- transactions are executed in accordance with applicable legal and regulatory provisions, as well as management's authorization; and
- transactions are recorded properly on the statewide accounting system in accordance with Department of Finance policies and procedures.

Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

Internal Control Structure

For purposes of this report, we have classified the significant internal control structure policies and procedures in the following categories:

State Programs:

- General Education Aid,
- Homestead and Agriculture Credit Aid,
- School Endowment Fund Apportionment Aid,
- Special Education Aid - Regular, and
- Maximum Effort School Loan Fund - Loans Receivable

Federal Programs:

- Food Distribution (CFDA# 10.550),
- National School Lunch Program (CFDA# 10.555),
- Child/Adult Care Food Program (CFDA# 10.558),
- Educationally Deprived Children (CFDA# 84.010),
- Handicapped State Grants (CFDA# 84.027)
- Educational Improvement Partnerships (CFDA# 84.151)
- Handicapped Preschool Incentives (CFDA# 84.173), and
- Drug Free Schools (CFDA# 84.186)

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

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Conclusions

Our study and evaluation disclosed the conditions discussed in findings 3 and 6 involving the internal control structure of the Minnesota Department of Education. We consider these conditions to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data.

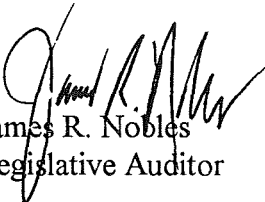
A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial activities being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We believe that the reportable conditions described above are not material weaknesses.

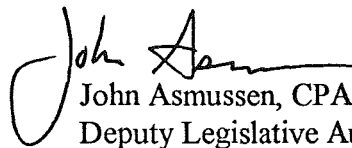
We also noted other matters involving the internal control structure and its operation that we reported to the management of the Minnesota Department of Education at the exit conference held on March 9, 1994.

The results of our tests indicate that, except for the issues discussed in findings 1, 2, 4, and 5, with respect to the items tested, the Minnesota Department of Education complied, in all material respects, with the provisions referred to in the audit scope paragraphs. With respect to items not tested, nothing came to our attention that caused us to believe that the Minnesota Department of Education had not complied, in all material respects, with those provisions.

This report is intended for the information of the Legislative Audit Commission and management of the Minnesota Department of Education. This restriction is not intended to limit the distribution of this report, which was released as a public document on April 15, 1994.

We thank the Minnesota Department of Education staff for their cooperation during this audit.


James R. Nobles
Legislative Auditor


John Asmussen, CPA
Deputy Legislative Auditor

End of Fieldwork: February 18, 1994

Report Signed On: April 6, 1994

Department of Education

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Audit Participation

The following members of the Office of the Legislative Auditor prepared this report:

John Asmussen, CPA	Deputy Legislative Auditor
Renee Redmer, LPA	Audit Manager
Lori Pellicci, CPA	Auditor-in-Charge
Kari Irber, CPA	Audit Staff
Dave Polisen, CPA	Audit Staff
Mark Johnson	Audit Staff
Jenny Lee	Audit Staff
Amy Walvatne	Intern

Exit Conference

The findings and recommendations in this report were discussed with the following staff of the Department of Education on March 9, 1994:

John Mercer	Deputy Commissioner
Ed Wilkins	Director - Fiscal Services
Don Johnson	Accounting Officer - Fiscal Services
Carolyn Brown	Director - Food and Nutrition Services
Wayne Erickson	Director - Special Education
Tom Melcher	Director - Education Finance
Mark Manning	Team Leader - Information and Technology

Department of Education

Introduction

The Minnesota Department of Education identifies its mission as ensuring the success of every learner. The department's main emphasis is on students in kindergarten through 12th grade. The Commissioner is the administrative head of the department. Mr. Eugene Mammenga was the Commissioner until September 1, 1993 when Ms. Linda Powell assumed the position.

Department activities are financed mainly by General Fund appropriations and federal grants. Annual appropriations fund 85 percent of the current year school aids and the final 15 percent of prior year aids. Table 1 shows fiscal year 1993 expenditures categorized by state and federal programs. Major federal financial assistance programs, including state match expenditures, are shown by Catalog of Federal Domestic Assistance Number (CFDA). The amount shown for Food Distribution (CFDA# 10.550) is the value of commodities distributed to local schools. In addition to the amounts shown in the table, the department paid final 1993 school aids totaling \$365,108,883 from the 1994 appropriation. The department also administers the Maximum Effort School Loan Fund, which had loans receivable at June 30, 1993 of \$81,666,259.

Table 1
Selected Financial Information
Year Ended June 30, 1993

State Programs: (1)	
General Education Aid	\$1,544,498,289
Special Education Aid - Regular	182,311,857
Homestead and Agriculture Credit Aid	164,716,861
School Endowment Fund Apportionment Aid	31,918,303
Other State Expenditures	377,694,593
Federal Programs: (2)	
Educationally Deprived Children (CFDA# 84.010)	72,734,612
National School Lunch Program (CFDA# 10.555)	57,777,747
Child Care Food Programs (CFDA# 10.558)	53,962,022
Handicapped State Grants (CFDA# 84.027)	42,632,560
Food Distribution (CFDA# 10.550)	16,377,807
Educational Improvement Partnerships (CFDA# 84.151)	9,670,746
Drug Free Schools (CFDA# 84.186)	12,026,459
Handicapped Preschool Incentives (CFDA# 84.173)	7,164,856
Other Federal Programs	31,096,193
Total Department Expenditures	<u>\$2,592,782,524</u>

Sources: (1) The state program amounts are budgetary basis expenditures recorded on the Statewide Accounting System as of September 3, 1993.

(2) The federal program amounts are from the statements of expenditures used in preparing Minnesota's Financial and Compliance Report on Federally Assisted Programs. This report will be issued in June 1994.

Current Findings and Recommendations

1. Prior Audit Recommendation Not Resolved: The Department of Education does not properly monitor carryover funds for Handicapped State Grants (CFDA #84.027) and Handicapped Preschool Incentives (CFDA #84.173).

The Department of Education does not properly monitor prior year carryover funds to ensure that the money is properly obligated and expended within the required period of time. It does not monitor carryover funds for Handicapped State Grants and Handicapped Preschool Incentives. The federal guidelines allow school districts to carry over funds from the previous year for use in the next year if the money is obligated within 27 months. Fiscal Services generates reports from the statewide accounting system (SWA) showing the total amount carried forward to the next fiscal year. Special Education calculates the individual carryover amounts for the school districts. However, the two divisions do not compare amounts carried over to the next fiscal year. As a result of not comparing records between the divisions, errors could occur. For example, the department may not obligate the total authorized carryover within the required 27 months. In addition, the department could award school districts carryover amounts without sufficient funds in the SWA. As of January 1994 the department has assigned an employee the monitoring duties for carryover funds. The department should compare the amounts to prevent either a loss or unallowable use of federal funds.

Recommendation

- *The Department of Education should compare carryover totals from the Special Education records and the SWA reports.*

2. Prior Audit Recommendation Not Resolved: The Department of Education does not have an adequate time distribution system to support employee payroll expenses charged to special education programs.

The Department of Education does not have an adequate system to document the propriety of salaries charged to state and federal funds. Our review of the time distribution system focused mainly on Handicapped State Grants (CFDA #84.027). Special Education allocates payroll expenses to federal and state programs based on estimated percentages of time worked in these areas. However, the estimation process is not current and is not based on an actual time study or other appropriate time distribution system. We found variances between the percentages of employees' hours charged to state and federal funds and the allocation of hours shown on the employees' position descriptions.

We observed an inequitable allocation of employee's time to state and federal funds. Special Education receives \$182 million in state appropriations and about \$43 million in federal grants. However, the department only charges three employees to state resources and the other 20

Department of Education

employees to federal funds. This is a disproportionate relationship between funding sources and payroll charges.

We also found that employees charged 100 percent to either state or federal funds when working in both areas. One employee is funded from more than one federal program. However, the time charges are not representative of actual work activities on the employee's position description. Thus, the time distribution system does not show an accurate allocation of employees' time and effort to the respective funding sources.

Federal guidelines provide that the department should maintain an equitable time distribution system to support payroll costs to federal grants. The U.S. Office of Management and Budget Circulars A-87 and A-121 provide: "Payrolls must be supported by time and attendance or equivalent records for individual employees. Salaries and wages of employees chargeable to more than one grant program or other cost objective will be supported by appropriate time distribution records." The department has initiated correspondence with its federal grantor agency to establish an acceptable time distribution system.

Recommendation

- *The Department of Education should develop an equitable method to distribute payroll charges to state and federal programs.*

3. Prior Audit Recommendation Not Resolved: The Special Education computer systems manual is outdated.

The Special Education systems manual was developed in 1988; however, the division has significantly changed the computer processing system since that time. The division's computer system calculates both the original entitlement amounts and the payments to the school districts.

Currently, few department staff understand the system modifications. An updated systems manual defines responsibilities and provides continuity of operations. A current manual also provides information for training new staff. Therefore, the department should revise the systems manual on a regular basis.

Recommendation

- *The Department of Education needs to update its computer systems manual on a regular basis.*

4. The Department of Education did not properly record budgeted expenditures on the statewide accounting system (SWA) for Handicapped Preschool Incentives (CFDA #84.173).

The department did not record the correct allocations for regular grants, discretionary grants, and administrative costs in SWA. As a result, it did not adequately monitor compliance with the federal regulations governing the allocation of the grant award for Handicapped Preschool Incentives. In addition, the department did not properly document the entitlement of discretionary funds by individual subrecipient. The department was awarded \$7,263,334 for the period July 1, 1992 to September 30, 1994. Federal regulations provide that the department must

Department of Education

allocate at least 75 percent of the award to subrecipients. Of the remaining grant balance, the department can use 20 percent for discretionary entitlements to subrecipients and five percent for administrative costs.

The department has not properly monitored the allocation and expenditures by category to ensure compliance with the spending restrictions. Special Education allocated the grant award to the respective categories. Special Education also determined the subrecipient entitlements for the 75 percent budget allocation. However, Special Education did not notify Fiscal Services of the amounts entitled to the subrecipients, or the amounts allocated for discretionary grants and administrative costs. Therefore, Fiscal Services estimated the amounts allocated for these categories. Table 2 shows the amounts allocated by Special Education and the amounts that Fiscal Services recorded on the statewide accounting system.

Table 2
Handicapped Preschool Incentives Allocations
Federal Grant Period July 1, 1992 to September 30, 1994

<u>Category</u>	<u>Special Education Amount Allocated</u>	<u>Percent Allocated</u>	<u>Fiscal Services Amount Allocated</u>	<u>Percent Allocated</u>
Regular	\$5,418,684	75%	\$5,161,403	73%
Discretionary	1,483,405	20%	1,634,972	23%
Administrative	361,245	5%	244,895	4%
Totals	\$7,263,334	100%	\$7,041,270	100%

The department needs to correct the amounts allocated to the various categories in the statewide accounting system to ensure that the final payments comply with the federal spending restrictions. There is a risk that the department may not spend at least 75 percent for regular grants.

The department did not properly document or monitor the budget allocations for the 20 percent discretionary funds. The department did not document its entitlements to individual subrecipients. Without records showing the entitlements by subrecipient, the department does not have sufficient financial information to properly account for the discretionary grants. It is not able to determine if it complied with the federal spending restriction.

Recommendations

- The Department of Education needs to correctly input budget allocations into the statewide accounting system to ensure that it complies with the federal allocation restrictions.*
- The Department of Education needs to establish the necessary records for the discretionary entitlements.*

Department of Education

5. Prior Audit Recommendation Not Resolved: The Department of Education does not resolve subrecipient audit issues timely.

The department did not resolve its subrecipient audit findings for the year ended June 30, 1992 within the required time frames. The department also does not require districts to take corrective action for fixed assets or separation of duties audit issues. The department receives most subrecipient audits for the June 30 fiscal year by December 31. Federal law provides six months to resolve the audit issues. The department should resolve audit findings by the following June 30. The Department of Finance establishes additional guidance on subrecipient monitoring. The department needs to resolve all subrecipient audit findings promptly to ensure that subrecipients are using funds properly and to comply with federal and state regulations.

The department has not resolved subrecipient audit issues within the federally mandated time requirements for the past three years. Of the five school district reports reviewed for 1992, no findings were resolved by June 30, 1993. The department personnel responsible for monitoring audit reports has set a target date to resolve the fiscal year 1992 audit findings by January 1, 1994. The department also does not require districts to take corrective action for fixed assets and separation of duties audit findings. The department needs to resolve both internal control and compliance findings.

The U.S. Office of Management and Budget Circular A-128 requires each state to review subrecipient audit reports and identify findings pertaining to federal financial assistance passed through to the subrecipients. Circular A-128 also requires each state to ensure corrective action is taken by subrecipients for all audit findings. Part 9(c) of the Circular requires states to verify that corrective action is taken on instances of material noncompliance with applicable laws and regulations within six months after receipt of the audit report.

Recommendations

- *The Department of Education should resolve subrecipient issues within six months after receiving audit reports.*
- *The Department of Education should require districts to resolve fixed assets and segregation of duties findings.*

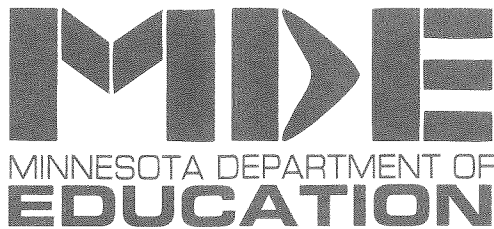
6. The Department of Education does not have proper separation of duties for the Child/Adult Care Food Program (CFDA #10.558).

The department needs to improve its payment process for the Child/Adult Care Food payment process. One individual was responsible for both approving monthly claims and entering the transaction into SWA for about one year. Since the payment process is not adequately separated, a weakness exists in the internal control structure. To prevent misuse, the department should separate the approval process and the payment process. As of March 1994, the department assigned another employee to enter the payment transactions into SWA.

Recommendation

- *The Department of Education should ensure that the duties of approval and payment remain separate.*

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Capitol Square 550 Cedar Street
Saint Paul, Minnesota 55101 612/296-6104

April 1, 1994

Mr. James R. Nobles
Legislative Auditor
Centennial Building
St. Paul, Minnesota 55155

Dear Mr. Nobles:

Enclosed are individual responses to findings from the Fiscal Year 1993 Statewide Audit. We have requested a formal communication from the U.S. Office of Special Education regarding finding #2 supporting our contention (and conversations with that office) that payroll costs do not need to be distributed according to the relative size of the state and federal programs. Otherwise we are in agreement with the findings and recommendations.

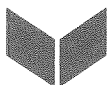
We would like to take this opportunity to thank the Audit Staff for their helpfulness and professionalism. Please contact Ed Wilkins, Director, Office of Fiscal Services at 296-6253 if there are any questions regarding our response.

Sincerely,

A handwritten signature in cursive script that reads 'Linda Powell June'.

Linda Powell
Commissioner

Enclosure



April 1, 1994

DEPARTMENT OF EDUCATION
Audit Report, Period Ending June 30, 1993

Finding: 1. Prior Audit Recommendation Not Resolved: The Department of Education does not properly monitor carryover funds for Handicapped State Grants (CFDA #84.027) and Handicapped Preschool Incentives (CFDA #84.173).

Recommendation:

The Department of Education should compare carryover totals from the Special Education records and the SWA reports.

DEPARTMENT OF EDUCATION RESPONSE

Department Agrees/Disagrees with Finding: Agrees

Person Responsible for Implementation: Wayne Erickson/
Don Johnson

Projected Completion Date: July 1, 1994

Department Comments/Corrective Action:

The Office of Special Education will provide updated and final expenditure and adjustment data from its payment and reporting subsystem (EDRS - Electronic Data Reporting System) to the Office of Fiscal Services. Fiscal Services will utilize the data to create adjustment entries in the Statewide Accounting System (SWA) and assure the two systems are reconciled for expenditure totals and carryover.

April 1, 1994

DEPARTMENT OF EDUCATION
Audit Report, Period Ending June 30, 1993

Finding: 2. Prior Audit Recommendation Not Resolved: The Department of Education does not have an adequate time distribution system to support employee payroll expenses charged to special education programs.

Recommendation:

- The Department of Education should develop an equitable method to distribute payroll charges to state and federal programs.

DEPARTMENT OF EDUCATION RESPONSE

Department Agrees/Disagrees with Finding: Partial Agreement -
Seeking Clarification
from the U. S. Office
of Education

Person Responsible for Implementation: Wayne Erickson/Ed Wilkins

Projected Completion Date: August 1, 1994

Department Comments/Corrective Action:

The Minnesota Department of Education (MDE) maintains that federal programs have been equitably charged for payroll costs for the various programs throughout the agency. Improvement is needed in our time distribution system and this is presently being addressed.

Other factors (listed below) either have or will improve documentation for payroll costs since the time of the audit.

- 1) Restructuring in December, 1993 changed assignments of many employees to program specific duties which resulted in fewer split positions. This simplifies the time distribution system.
- 2) All MDE position descriptions are scheduled to be updated or re-written by June 30, 1994. This will re-affirm or clarify employee, time, duties and funding source.

- 3) The state is implementing a new payroll system on January 1, 1995 which, among other things, will feature improved capabilities for recording time and effort and related distribution functions.

In addition to time distribution issues, the audit reported the special education program as being allocated a disproportionate amount of employee's time to federal funds in relation to the total state and federal programs being administered. MDE's interpretation of the federal statute and rules and the informal verbal reaction from staff in the U.S. Office of Special Education programs is that using federal special education funds to complete "state" special education administrative activities is allowable. Since state and federal programs are, in reality, one program funded from two sources, the balance of expenditures between state and federal funds for administrative purposes is not questioned. Special education officials in other states have indicated they too have a disproportionate expenditure of administrative costs from federal funds and that the federal office is aware of the situation.

MDE is pursuing a formal response to the payroll cost equity issue and have been advised by the U.S. Office of Special Education that a memorandum will be provided in the near future.

April 1, 1994

DEPARTMENT OF EDUCATION
Audit Report, Period Ending June 30, 1993

Finding: 3. Prior Audit Recommendation Not Resolved: The Special Education computer systems manual is outdated.

Recommendation:

The Department of Education needs to update its computer systems manual on a regular basis.

DEPARTMENT OF EDUCATION RESPONSE

Department Agrees/Disagrees with Finding: Agrees

Person Responsible for Implementation: Wayne Erickson

Projected Completion Date: September 1, 1994

Department Comments/Corrective Action:

The Office of Special Education will update its computer systems manual by the start of the FY 94-95 school year and update it as needed thereafter.

April 1, 1994

DEPARTMENT OF EDUCATION
Audit Report, Period Ending June 30, 1993

Finding: 4. The Department of Education did not properly record budgeted expenditures on the statewide accounting system (SWA) for Handicapped Preschool Incentives (CFDA #84.173).

Recommendation:

- The Department of Education needs to correctly input budget allocations into the statewide accounting system to ensure that it complies with the federal allocation restrictions.
- The Department of Education needs to establish the necessary records for the discretionary entitlements.

DEPARTMENT OF EDUCATION RESPONSE

Department Agrees/Disagrees with Finding: Agrees

Person Responsible for Implementation: Wayne Erickson/
Barbara Yates/
Don Johnson

Projected Completion Date: June 1, 1994

Department Comments/Corrective Action:

MDE has reassigned the Handicapped Preschool Incentives program to the Office of Service Design and Collaboration and clarified the roles of staff members involved. The Office of Service Design and Collaboration will forward budget allocation information to the Office of Fiscal Services for entry into the Statewide Account System (SWA). The Office of Special Education, who formerly had a shared responsibility in the federal program, will provide technical assistance in the current allocation process with the Office of Service Design and Collaboration assuming full responsibility in future years.

April 1 1994

DEPARTMENT OF EDUCATION
Audit Report, Period Ending June 30, 1993

Finding: 5. Prior Audit Recommendation Not Resolved: The Department of Education does not resolve subrecipient audit issues timely.

Recommendation:

- *The Department of Education should resolve subrecipient issues within six months after receiving audit reports.*
- *The Department of Education should require districts to resolve fixed assets and segregation of duties findings.*

DEPARTMENT OF EDUCATION RESPONSE

Department Agrees/Disagrees with Finding: Agrees

Person Responsible for Implementation: Tom Melcher/Kerry Suziki

Projected Completion Date: June 30, 1994

Department Comments/Corrective Action:

The Financial Management Team is reviewing subrecipient audit issues for fiscal year 1993 at the present time and is keeping pace with the current work flow. For fiscal year end 1993, a support staff member is assisting the program staff person to attain greater timelines in the single audit process. Improved technology is currently being utilized to maximize efficiency. It is believed we will be able to meet the requirement to resolve subrecipient issues within six months.

For fiscal year 1993, the Financial Management Team is requiring districts to resolve material findings for fixed asset reporting and segregation of duties.

April 1, 1994

DEPARTMENT OF EDUCATION
Audit Report, Period Ending June 30, 1993

Finding: 6. The Department of Education does not have proper separation of duties for the Child/Adult Care Food Program (CFDA #10.558).

Recommendation:

- *The Department of Education should ensure that the duties of approval and payment remain separate.*

DEPARTMENT OF EDUCATION RESPONSE

Department Agrees/Disagrees with Finding: Agrees

Person Responsible for Implementation: Joleen Durken

Projected Completion Date: Implemented

Department Comments/Corrective Action:

The Child Nutrition Team has permanently reassigned duties, separating approval and payment tasks.