

EVART PUBLIC SCHOOLS

EVART, MICHIGAN

SINGLE AUDIT

JUNE 30, 2018



Baird, Cotter & Bishop, P.C.
SERVING YOUR PAST, PRESENT & FUTURE

CERTIFIED PUBLIC ACCOUNTANTS
134 WEST HARRIS STREET CADILLAC, MICHIGAN 49601 PHONE: (231) 775-9789 FAX: (231) 775-9749
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EVART PUBLIC SCHOOLS
EVART, MICHIGAN

SINGLE AUDIT
YEAR ENDED JUNE 30, 2018

TABLE OF CONTENTS

	<u>PAGES</u>
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	3-5
Schedule of Expenditures of Federal Awards	6-7
Notes to Schedule of Expenditures of Federal Awards	8
Summary Schedule of Prior Audit Findings	9
Schedule of Findings and Questioned Costs	10-13
Corrective Action Plan	14



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August 22, 2018

INDEPENDENT AUDITOR'S 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

To the Board of Education
Evert Public Schools
Evert, Michigan

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 Evert Public Schools, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Evert Public Schools' basic financial statements, and have issued our report thereon dated August 22, 2018.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered Evert Public Schools' 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 Evert Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Evert Public Schools' 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 entity'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 Evert Public Schools' 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.

BAIRD, COTTER AND BISHOP, P.C.

Baird, Cotter & Bishop, P.C.



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August 22, 2018

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE

To the Board of Education
Evert Public Schools
Evert, Michigan

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited Evert Public Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Evert Public Schools' major federal programs for the year ended June 30, 2018. Evert Public Schools' 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 Evert Public Schools' 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 Evert Public Schools' 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 on Evert Public Schools' compliance.

OPINION ON EACH MAJOR FEDERAL PROGRAM

In our opinion, Evert Public Schools 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, 2018.

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 as items 2018-001 and 2018-002. Our opinion on each major federal program is not modified with respect to these matters.

Evert Public School's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Evert Public School'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 Evert Public Schools 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 Evert Public Schools' 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 Evert Public Schools' internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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 a 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2018-001 to be a material weakness.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2018-002 to be a significant deficiency.

Evert Public School's response to the internal control over compliance findings in our audit as described in the accompanying schedule of findings and questioned costs. Evert Public School'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 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 Evert Public Schools, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Evert Public Schools basic financial statements. We issued our report thereon dated August 22, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the 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.

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.

BAIRD, COTTER AND BISHOP, P.C.

Baird, Cotter & Bishop, P.C.

EVART PUBLIC SCHOOLS
EVART, MICHIGAN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM TITLE/ GRANT NUMBER	FEDERAL CFDA NUMBER	APPROVED GRANT AWARD AMOUNT	INVENTORY/ ACCRUED UNEARNED REVENUE JULY 1, 2017	(MEMO ONLY) PRIOR YEAR EXPENDITURES	(A) CURRENT YEAR EXPENDITURES	CURRENT YEAR RECEIPTS (CASH BASIS)	INVENTORY/ ACCRUED UNEARNED REVENUE JUNE 30, 2018	ADJUSTMENTS	CURRENT YEAR CASH TRANSFERRED TO SUBRECIPIENT
U.S. Department of Education									
Passed Through Michigan Department of Education (M.D.E.)									
Title I Part A Imp Basic Program									
Project No. 171530-1718	84.010	\$ 373,917	\$ 0	\$ 0	\$ 330,084	\$ 292,913	\$ 37,171	\$ 0	\$ 0
Project No. 171530-1617	84.010	411,626	32,946	400,118	8,210	41,156	0	0	0
Total Title I Part A		785,543	32,946	400,118	338,294	334,069	37,171	0	0
Title I Part D Prevention/Intervention Program									
Project No. 181700-1718	84.010	33,293	0	0	33,293	28,760	4,533	0	0
Project No. 171700-1617	84.010	67,928	6,902	54,308	0	6,902	0	0	0
Total Title I Part D		101,221	6,902	54,308	33,293	35,662	4,533	0	0
Total Title I		886,764	39,848	454,426	371,587	369,731	41,704	0	0
Title IV Part A Student Support and Academic Enrichment									
Project No. 180750-1718	84.424	10,000	0	0	9,916	9,784	132	0	0
Title V Part B Subpart 2 Rural and Low-Income School Program									
Project No. 180660-1718	84.358	14,434	0	0	14,434	14,434	0	0	0
Title II Part A Supporting Effective Instruction									
Project No. 180520-1718	84.367	104,373	0	0	65,889	61,612	4,277	0	0
Project No. 170520-1617	84.367	91,244	0	51,002	971	971	0	0	0
Total Title II Part A		195,617	0	51,002	66,860	62,583	4,277	0	0
Total Passed Through M.D.E.		1,106,815	39,848	505,428	462,797	456,532	46,113	0	0
Total U.S. Department of Education		1,106,815	39,848	505,428	462,797	456,532	46,113	0	0
U.S Department of Health and Human Services									
Passed through Mecosta-Osceola Intermediate School District (I.S.D)									
Medicaid Outreach	93.778	702	0	0	702	702	0	0	0
Total U.S. Department of Health and Human Services		702	0	0	702	702	0	0	0

The accompanying notes are an integral part of this schedule

EVART PUBLIC SCHOOLS
EVART, MICHIGAN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM TITLE/ GRANT NUMBER	FEDERAL CFDA NUMBER	APPROVED GRANT AWARD AMOUNT	INVENTORY/ ACCRUED UNEARNED REVENUE JULY 1, 2017	(MEMO ONLY) PRIOR YEAR EXPENDITURES	(A) CURRENT YEAR EXPENDITURES	CURRENT YEAR RECEIPTS (CASH BASIS)	INVENTORY/ ACCRUED UNEARNED REVENUE JUNE 30, 2018	ADJUSTMENTS	CURRENT YEAR CASH TRANSFERRED TO SUBRECIPIENT
U.S Department of Agriculture									
Passed Through Michigan Department of Education									
Child Nutrition Cluster									
Non-Cash Assistance (Commodities & Equipment):									
National School Lunch									
Entitlement Commodities	10.555	38,216	0	0	38,216	38,216	0	0	0
Cash Assistance:									
National School Lunch									
Section 11 - Total Servings - 181960 and 171960	10.555	276,672	0	0	276,672	275,795	877	0	0
National School Lunch - Breakfast 181970 and 171970	10.553	141,574	0	0	141,574	140,891	683	0	0
Summer Food Service Program 170900 and 171900	10.559	7,615	0	0	7,615	7,615	0	0	0
Total Cash Assistance		425,861	0	0	425,861	424,301	1,560	0	0
Total Child Nutrition Cluster		464,077	0	0	464,077	462,517	1,560	0	0
Total U.S. Department of Agriculture		464,077	0	0	464,077	462,517	1,560	0	0
Total Federal Financial Assistance		\$ 1,571,594	\$ 39,848	\$ 505,428	\$ 927,576	\$ 919,751	\$ 47,673	\$ 0	\$ 0
					(D)	(E)			

The accompanying notes are an integral part of this schedule

EVART PUBLIC SCHOOLS
EVART, MICHIGAN

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(A) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal grant activity of Evart Public Schools under programs of the federal government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the “Uniform Guidance”). Because the Schedule presents only a selected portion of the operations of Evart Public Schools, it is not intended to and does not present the financial position, changes in net position, or cash flows of Evart Public Schools.

(B) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and in OMB Circular A-87, Cost Principles for States, Local, and Indian Tribal Governments, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts (if any) shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass through entity identifying numbers are presented where available. Evart Public Schools has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

(C) Grant Auditor Report

Management has utilized the cash management system (CMS) Grant Auditor Report in preparing the schedule of expenditures of federal awards. The District does not pass through federal funds to sub recipients.

(D) Reconciliation of Revenues with Expenditures for Federal Financial Assistance Programs

Revenues from Governmental Funds – Statement of Revenues,	\$ 927,576
Expenditures and Changes in Fund Balance	<u>927,576</u>
Federal Expenditures per Schedule of Expenditures of Federal Awards	<u>\$ 927,576</u>

(E) Reconciliation of Grant Auditor Report with Schedule of Expenditures of Federal Awards

Current Cash Payments per Cash Management System (CMS)		\$ 902,086
Add Items Not on CMS Report:		
Food Distribution Program - Entitlement Commodities	\$ 38,216	
Medicaid Administrative Outreach	702	
Subtract Items on CMS Report:		
Timing Differences with 17-18 Awards	(18,412)	
Non Federal Award on CMS Report	<u>(2,840)</u>	17,666
Rounding		<u>(1)</u>
Current Year Receipts (Cash Basis) per Schedule of Expenditures of Federal Awards		<u>\$ 919,751</u>

EVART PUBLIC SCHOOLS
EVART, MICHIGAN

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

EVART PUBLIC SCHOOLS
EVART, MICHIGAN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material Weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

Material Weakness(es) identified? _____ X Yes _____ No

Significant deficiency(ies) identified? _____ X Yes _____ None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Title 2 CFR section 200.516(a) _____ X Yes _____ No

Identification of Major Programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.553, 10.555, & 10.559	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee under Title 2 CFR section 200.520. _____ X Yes _____ No

EVART PUBLIC SCHOOLS
EVART, MICHIGAN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

2018-001 U.S. DEPARTMENT OF AGRICULTURE

Program Title: Child Nutrition Cluster

CFDA Number: 10.553, 10.555 & 10.559

Federal Award Number: 171960, 181960, 171970, 181970, 170900, 171900 & Entitlement Commodities

Federal Award Year: July 1, 2017 to September 30, 2018

Pass-Through Entity: Passed-Through Michigan Department of Education

Type of Compliance: Material Weakness in Internal Control Over Compliance and Immaterial Noncompliance (Eligibility)

Criteria: The free and reduced family lunch applications need to have correct determinations on whether a family receives free or reduced lunch prices. In addition, the information entered to the computer system must be accurate and agree with the applications and/or direct certification reports.

Condition: The District had an application with an incorrect determination that had no impact on compliance as well as an application that was not accurately entered into the computer system causing an immaterial noncompliance.

Cause: The District failed to have controls in place that would prevent, detect, or correct a miscalculation of income on an application and inaccurate data input into the computer system so that correct status determinations could be achieved.

Effect: The District's internal controls over compliance were found to be ineffective which caused instances of immaterial noncompliance.

Questioned Costs: None

Perspective Information: The finding represents a systematic problem based on a haphazard sample of family lunch applications, which if left uncorrected, has potential to lead to material quantified costs. Sampling was not statistically valid.

Identification of Repeat Findings: None

EVART PUBLIC SCHOOLS
EVART, MICHIGAN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Recommendations: The District should increase its detection or correction controls by having someone other than the Food Service Coordinator review family lunch applications and verify information entered into the computer system.

Views of Responsible Officials: Per discussion with Cheryl Sherman, Food Service Coordinator, and Zoe Babb, Business Manager, on July 5, 2018, the District is implementing additional procedures to ensure that the same problem is not repeated in the future.

2018-002 U.S. DEPARTMENT OF AGRICULTURE

Program Title: Child Nutrition Cluster

CFDA Number: 10.553, 10.555 & 10.559

Federal Award Number: 171960, 181960, 171970, 181970, 170900, 171900 & Entitlement Commodities

Federal Award Year: July 1, 2017 to September 30, 2018

Pass-Through Entity: Passed-Through Michigan Department of Education

Type of Compliance: Significant Deficiency in Internal Control Over Compliance and Immaterial Noncompliance (Special Tests and Provisions – Paid Lunch Equity Calculation)

Criteria: The USDA requires all District's to determine their average price for paid lunches, compare the average price and the difference between the free and paid reimbursement rates, and determine if price increases are needed. This determination is required by correctly filling out the Paid Lunch Equity (PLE) tool and keeping it on file.

Condition: The District did not charge the minimum target paid lunch price at all sites.

Cause: Lack of controls to ensure the PLE tool was correctly used to evaluate the Districts paid lunch prices were not in place causing the District to charge less than the minimum for its paid lunches.

Effect: The District's internal controls over compliance were found to be ineffective which caused instances of immaterial noncompliance.

Questioned Costs: None

Perspective Information: The finding represents an isolated instance, which if left uncorrected, has potential to cause repeat instances of noncompliance. No sampling was used in the testing of this compliance requirement.

Identification of Repeat Findings: None

EVART PUBLIC SCHOOLS
EVART, MICHIGAN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Recommendations: The District should contact the Michigan Department of Education (MDE) for technical assistance on completing the 2018-2019 school year PLE tool to ensure that the calculation is handled correctly so that the minimum target lunch prices are achieved.

Views of Responsible Officials: Per discussion with Cheryl Sherman, Food Service Coordinator, on July 3, 2018, the District will be contacting MDE regarding their 2018-2019 school year PLE calculation.

Shirley Howard
Superintendent

Alan Bengry
President

Ryan Hopkins
Vice President

Kelly Millen
Secretary

Evart Public Schools

P.O. Box 917
321 N. Hemlock Street
Evart, Michigan 49631
Phone: 231-734-5594
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DISTRICT MISSION STATEMENT

*The Evart Public Schools with the community
will prepare all students to be successful
in an ever-changing world*

Rosie McKinstry
Treasurer

Alan Benson
Trustee

Gerald Nichols
Trustee

Karen Pylman
Trustee

Corrective Action Plan

2018-001

This finding originated in the 2017-2018 school year. Evart Public Schools will implement an additional level of review that should help detect or correct applications that have incorrect determinations and inaccurate information taken from direct certification reports getting entered into the computer system. Evart Public Schools will also implement electronic importing of the direct certification lists into their computer system as opposed to manually entering all of the direction certifications for each applicable student. The person responsible for the corrective action plan is the Food Service Coordinator. The anticipated completion date for the corrective action plan is when applications are first received for the 2018-2019 school year. The plan for monitoring adherence is for the Superintendent to periodically review applications and verify direct certification lists are getting electronically imported into the computer system during the year.

2018-002

This finding originated in the 2017-2018 school year. Evart Public Schools plans to use resources available, such as the Michigan Department of Education (MDE), when completing the 2018-2019 school year Paid Lunch Equity (PLE) tool and subsequently raise lunch prices for the 2018-2019 school year high enough to be in compliance with the rate calculated. The District will notify families of the increase in lunch prices prior to the 2018-2019 school year by sending letters home with students and posting rates on the school website. The person responsible for the corrective action plan is the Food Service Coordinator. The anticipated completion date for the corrective action plan is immediate. The plan for monitoring adherence is having MDE assist and provide approval of a properly completed PLE tool then approving new lunch prices at the August board of education meeting.

