

**MANTON CONSOLIDATED SCHOOLS**

**MANTON, MICHIGAN**

**SINGLE AUDIT**

**JUNE 30, 2019**



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

CERTIFIED PUBLIC ACCOUNTANTS  
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MANTON CONSOLIDATED SCHOOLS  
MANTON, MICHIGAN

SINGLE AUDIT  
YEAR ENDED JUNE 30, 2019

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August 9, 2019

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  
Manton Consolidated Schools  
Manton, 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 Manton Consolidated Schools, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Manton Consolidated Schools' basic financial statements, and have issued our report thereon dated August 9, 2019.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered Manton Consolidated 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 Manton Consolidated Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Manton Consolidated 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 Manton Consolidated 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 9, 2019

## 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  
Manton Consolidated Schools  
Manton, Michigan

### REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited Manton Consolidated 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 Manton Consolidated Schools' major federal programs for the year ended June 30, 2019. Manton Consolidated 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 Manton Consolidated 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 Manton Consolidated 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 Manton Consolidated Schools' compliance.

## OPINION ON EACH MAJOR FEDERAL PROGRAM

In our opinion, Manton Consolidated 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, 2019.

## REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of Manton Consolidated 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 Manton Consolidated 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 Manton Consolidated Schools' 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, as described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002 that we consider to be material weaknesses.

Manton Consolidated Schools' response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Manton Consolidated Schools' 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 Manton Consolidated Schools, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Manton Consolidated Schools' basic financial statements. We issued our report thereon dated August 9, 2019, 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 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. This information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other 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.*

MANTON CONSOLIDATED SCHOOLS  
MANTON, MICHIGAN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM TITLE/ GRANT NUMBER	FEDERAL CFDA NUMBER	APPROVED GRANT AWARD AMOUNT	INVENTORY/ ACCRUED (UNEARNED) REVENUE JULY 1, 2018	(MEMO ONLY) PRIOR YEAR EXPENDITURES	CURRENT YEAR EXPENDITURES	CURRENT YEAR RECEIPTS (CASH BASIS)	INVENTORY/ ACCRUED (UNEARNED) REVENUE JUNE 30, 2019	ADJUSTMENTS	CURRENT YEAR CASH TRANSFERRED TO SUBRECIPIENTS
<b>U.S. Department of Education</b>									
Passed Through Michigan Department of Education (M.D.E.)									
Title I Part A									
Project No. 181530-1718	84.010	\$ 267,661	\$ 41,446	\$ 243,233	\$ 303	\$ 41,749	\$ 0	\$ 0	\$ 0
Project No. 191530-1819	84.010	247,510	0	0	243,303	188,618	54,685	0	0
Total	84.010	515,171	41,446	243,233	243,606	230,367	54,685	0	0
Title II Part A									
Project No. 180520-1718	84.367	63,025	8,933	34,811	919	9,852	0	0	0
Project No. 180532-19	84.637	24,000	0	0	23,656	23,656	0	0	0
Project No. 190520-1819	84.367	86,282	0	0	54,517	51,270	3,247	0	0
Total	84.367	173,307	8,933	34,811	79,092	84,778	3,247	0	0
Title IV Part A									
Project No. 180750-1718		10,000	1,506	6,698	0	1,506	0	0	0
Project No. 190660-1819	84.424	19,958	0	0	19,052	0	19,052	0	0
Total		29,958	1,506	6,698	19,052	1,506	19,052	0	0
Title V Part B									
Project No. 180660-1718	84.358	19,327	3,003	11,440	0	3,003	0	0	0
Project No. 190660-1819	84.358	26,418	0	0	23,100	12,416	10,684	0	0
Total	84.358	45,745	3,003	11,440	23,100	15,419	10,684	0	0
<b>Total U.S. Department of Education</b>		764,181	54,888	296,182	364,850	332,070	87,668	0	0
<b>U.S. Department of Health and Human Services</b>									
Passed Through Wexford-Missaukee Intermediate School District (I.S.D.)									
Medicaid Outreach									
Project No. None	93.778	2,406	0	0	2,406	2,406	0	0	0
<b>Total U.S. Department of Health and Human Services</b>		2,406	0	0	2,406	2,406	0	0	0
<b>U.S. Department of Agriculture</b>									
Passed Through Michigan Department of Education									
Child Nutrition Cluster									
Non-Cash Assistance (Commodities):									
National School Lunch									
Entitlement Commodities	10.555	36,864	0	0	36,864	36,864	0	0	0
Cash Assistance:									
National School Lunch									
Section 11 - Total Servings - 181960, 181980, 191960, 191980	10.555	240,165	3,807	255,737	245,469	240,165	9,111	0	0
National School Breakfast Program 181970 and 191970	10.553	121,398	2,090	126,761	124,345	121,398	5,037	0	0
Summer Food Service Program 180900, 181900, 190900, 191900	10.559	20,684	9,337	20,738	19,730	20,683	8,384	0	0
Total Cash Assistance		382,247	15,234	403,236	389,544	382,246	22,532	0	0
Total Child Nutrition Cluster		419,111	15,234	403,236	426,408	419,110	22,532	0	0
<b>Total U.S. Department of Agriculture</b>		419,111	15,234	403,236	426,408	419,110	22,532	0	0
<b>Total Federal Financial Assistance</b>		\$ 1,185,698	\$ 70,122	\$ 699,418	\$ 793,664	\$ 753,586	\$ 110,200	\$ 0	\$ 0

(C) (D)

The accompanying notes are an integral part of this schedule

MANTON CONSOLIDATED SCHOOLS  
MANTON, MICHIGAN

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**(A) Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (“the Schedule”) includes the federal grant activity of Manton Consolidated Schools under programs of the federal government for the year ended June 30, 2019. 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 Manton Consolidated Schools, it is not intended to and does not present the financial position, changes in net position, or cash flows of Manton Consolidated 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. Manton Consolidated Schools has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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

Revenue from Federal Sources - Per Statement of Revenues,		
Expenditures and Changes in Fund Balances	\$	805,294
Federal Expenditures Related to Qualified Zone Academy Bonds that are not Required to be Reported on the Schedule of Expenditures of Federal Awards		(11,630)
Federal Expenditures per Schedule of Expenditures of Federal Awards	\$	793,664

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

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.

Current Cash Payments per Grant Auditor Report		
Add Items Not on Grant Auditor Report:		
Food Distribution Program - Entitlement Commodities	\$	36,864
Grants Passed Through Wexford-Missaukee Intermediate School District		2,406
Less Non Federal Items on Grant Auditor Report:		
State Program - Local Produce in School Meals		(5,000)
Rounding		(1)
Current Year Receipts (Cash Basis) per Schedule of Expenditures of Federal Awards		\$ 753,586

MANTON CONSOLIDATED SCHOOLS  
MANTON, MICHIGAN

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**Section II - Financial Statement Findings**

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None

**Section III - Federal Award Findings and Questioned Costs**

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None

MANTON CONSOLIDATED SCHOOLS  
MANTON, MICHIGAN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**Section I – Summary of Auditor’s Results**

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***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? \_\_\_\_\_ Yes      X   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) of the Uniform Guidance? \_\_\_\_\_ Yes      X   No

Identification of Major Programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.555, 10.553, 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 2 Title CFR section 200.520? \_\_\_\_\_   X   Yes    \_\_\_\_\_ No

MANTON CONSOLIDATED SCHOOLS  
MANTON, MICHIGAN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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**Section II - Financial Statement Findings**

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None

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**Section III - Federal Award Findings and Questioned Costs**

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2019-001 U.S. DEPARTMENT OF AGRICULTURE

Program Title: Child Nutrition Cluster

CFDA Number: 10.553, 10.555 & 10.559

Federal Award Number: 181960, 181980, 191960, 191980, 181970, 191970, 180900, 181900, 190900, 191900 & Entitlement Commodities

Federal Award Year: July 1, 2018 to September 30, 2019

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 due to income information not accurately entered into the computer system causing 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 an isolated 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

MANTON CONSOLIDATED SCHOOLS  
MANTON, MICHIGAN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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 Shelley Ritchie, Food Service Coordinator, and Liz Eastway, Business Manager, on July 31, 2019, the District is implementing additional procedures to ensure that the same problem is not repeated in the future.

2019-002 U.S. DEPARTMENT OF AGRICULTURE

Program Title: Child Nutrition Cluster

CFDA Number: 10.553, 10.555 & 10.559

Federal Award Number: 181960, 181980, 191960, 191980, 181970, 191970, 180900, 181900, 190900, 191900 & Entitlement Commodities

Federal Award Year: July 1, 2018 to September 30, 2019

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 due to the student status not updated correctly relating to the change in status per the state's direct certification student status report causing immaterial noncompliance.

Cause: The District failed to have controls in place that would prevent, detect, or correct an incorrect status determination based on the state's direct certification student status report. When a student is no longer listed on the state's direct certification student status report, controls need to be in place to properly remove this direct certification from the student's application.

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 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.

MANTON CONSOLIDATED SCHOOLS  
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Identification of Repeat Findings: None

Recommendations: The District should increase its detection or correction controls by having someone periodically review the state's direct certification student status report and compare to the school's application software to ensure the software agrees with the most recent direct certification report.

Views of Responsible Officials: Per discussion with Shelley Ritchie, Food Service Coordinator, and Liz Eastway, Business Manager, on July 31, 2019, the District is implementing additional procedures to ensure that the same problem is not repeated in the future.



# Manton Consolidated Schools

**NCA Accredited by the North Central Association of Colleges and Schools**  
**105 Fifth Street, Manton, Michigan 49663**

*Dedicated to providing opportunities for the development of the whole student's potential since 1873*

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## 2019-001

This finding originated in the 2018-19 fiscal year. The WMISD Business Coordinator contacted the Food Service Director and Superintendent during the audit to discuss steps that will be taken to ensure that all lunch applications are reviewed by a second person in addition to being reviewed by the Food Service Director. This will help to ensure that all income is totaled and entered into Meal Magic correctly. The Food Service Director will review all lunch applications and enter them into Meal Magic and then a designated staff person will compare the applications to what has been entered into Meal Magic for accuracy. This process will begin at the beginning of the 2019-20 school year and will continue throughout the year whenever new lunch applications have been received or updated. The plan for adherence is for the Superintendent to periodically review whether this corrective action plan is being followed. The contact person responsible for the corrective action is the Superintendent of the District. The anticipated completion date for the corrective action is immediate.

## 2019-002

This finding originated in the 2018-19 fiscal year. The WMISD Business Coordinator contacted the Food Service Director and Superintendent during the audit to discuss steps that will be taken to ensure that all students who expire off the state's direct certification student status report are changed to either full paid or free/reduced based on income or other eligibility. The Food Service Director will print a historical eligibility report out of Meal Magic within 30 operating days of the beginning of the school year and then once the annual expiration date has arrived they will double check that all students who expired are changed in the Meal Magic software to either full paid or free/reduced based on income or other eligibility. This will help to ensure that all students who expire off the state's direct certification student status report are no longer receiving free or reduced lunch based on direct certification eligibility. This process will begin at the beginning of the 2019-20 school year. The plan for adherence is for the Superintendent to periodically review whether this corrective action plan is being followed. The contact person responsible for the corrective action is the Superintendent of the District. The anticipated completion date for the corrective action is immediate.



