



*Superintendent.....Dr. Steven D. Massey
Administration & Human Resources..... Donna M. Friedmann
Business Services.....Lawrence A. Martini
Community Education..... Corey J. McKinnon
Special Education..... Kelly J. Lessman
Teaching & Learning.....Diane E. Giorgi*

Corrective Action Plans and
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2017

A. FINANCIAL STATEMENT FINDINGS

None.

B. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

C. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE – ALL FEDERAL PROGRAMS
AWARDED UNDER UNIFORM GUIDANCE**

**2016-001 Internal Controls Over Compliance With Cash Management, Allowable Costs,
Subrecipient Monitoring, and Standards for Financial Management**

Corrective action has been taken.