

## **Finance Committee Meeting**

Monday, September 22, 2025 3:15 PM

Tate Hall Conference Room, 615 Olof Hanson Drive, Faribault, MN 55021

1. **Call to Order**
2. **Meeting Minutes Review**
3. **Review Contract/Vendor Invoices**
4. **Donations**
5. **YTD Financial Reports**
6. **FY26 Capital Bonding Requests**
7. **Informational Items**
  - 7.A. Update on Resolution of Audit Findings
8. **Adjourn**

## **Minutes of a Regular Meeting Minnesota State Academies Board**

A Finance Committee Meeting of the Minnesota State Academies Board was held on Monday April 7th, 2025.

Present: Amber Miller; Brittany Thomforde; Jamers Speier, Brittany Thomforde, Chair-Oluwagbenga Ogungebe, Sara Pratt, John Davis, Jody Olson

Absent: Terry Wilding & Sara Pratt

Call to Order: The meeting was called to order by Amber Miller 3:03 pm.

### **1. Meeting Minutes Review:**

January Meeting Minutes – No additions or corrections.

### **2. Review Contract/Vendor Invoices:**

Emergency filing for MSAB Chiller that failed.

### **3. Donations:**

January 2025 – March 2025 - No recent donations.

Donations are sporadic and typically related to the student events we have. We do not actively seek donations for general use, but we do have students who will reach out to businesses requesting donations for specific events.

### **4. FY 25 Financial Report:**

The purchase deadline is coming up in May. We have until June 30<sup>th</sup> to spend the funds but because the staff is leaving in May, we ask for those to be processed before everyone leaves for summer break. This will help us see if we have a surplus to determine how to best utilize those funds.

### **5. Information Items:**

Legislative audit update – we have remedied our most of our discrepancies. We have improved on time entry. Inventory – we are waiting until the end of the school year to inventory all our technology and determine a new procedure for categorizing and storage.

We are not sure what we will see in the future in regards to the budget, but we are hopeful.

### **6. Adjourn:**

The meeting adjourned at 3:20 pm.

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## **Minutes of Finance Committee Meeting Minnesota State Academies Board**

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A Finance Committee Meeting of the Minnesota State Academies Board was held Monday, June 16, 2025, beginning at 3:00 PM in the Tate Hall Conference Room, 615 Olof Hanson Drive, Faribault, MN 55021.

Present: Superintendent Wilding, Amber Miller, Brittany Thomforde.

Due to a lack of quorum, the meeting was cancelled.

## **FY25 Contract/Vendor Invoices**

### **June 2025**

2 Contracts over \$5,000

- Annual Plan Agreement for: Emma Kay Mayes \$5,000.00 (Student Compensatory Ed Services)
- Interagency Agreement: MCF Corrections Faribault \$294,000.00 (Water/Steam Utility Services)

No Emergencies over \$5,000

1 Violation

- Emma Kay Mayes \$1,900.00 (Student Compensatory Ed Services) – Contractor went over contracted amount prior to amendment being executed

## **FY26 Contract/Vendor Invoices**

### **July 2025**

No contracts over \$ 5,000

No Violation forms filled out.

No Emergencies over \$ 5,000.00

### **August 2025**

2 Contracts over \$5,000

- Professional Technical: WorldWide Travel \$16,250.00 (Physical Therapy & Supervisory Physical Therapy Services)
- Income Contract: Pine Island School District \$14,750.00 + mileage (DHH Services 100 hours, ASL Interpreting 125 hours)

1 Emergency over \$5,000

- Francis Animal & Pest Control \$9,450.00 (Bed Bug Infestation – Tate Hall)

6 Violations

- Commercial Roofing \$4,059.45 (Roof Repairs) – Purchaser not aware of services being performed prior to start
- Paladin \$4,915.16 (Software Services) – Purchaser not aware of services being performed prior to start
- VOA MN \$265.82 (Mental Health Services) – Purchase Order was accidentally closed prior to final FY25 payment
- Speech & Language Pathways \$1,000.00 (Speech Services) – Contractor went over contracted amount without requesting amendment
- MNIT \$10,370.46 (IT Staff Salaries) – Purchase Order was accidentally closed prior to final FY25 payment
- Region 10/Zumbro Ed District \$1,789.80 (Staff Lodging for O&M Training) – Purchaser did not receive paperwork, unaware of verbal approval

## June 2025 Donations

|                      |                                 |
|----------------------|---------------------------------|
| <b>Date:</b>         | 6/6/2025                        |
| <b>From:</b>         | <b>Lee Jones/Michelle Heise</b> |
| <b>Type:</b>         | Monetary Donation               |
| <b>Amount:</b>       | <b>\$600.00</b>                 |
| <b>For:</b>          | <b>MSAD Class of 2025</b>       |
| <b>Deposited to:</b> | <b>#1387</b>                    |
| <b>Thank You:</b>    | <b>MSAD Class of 2025</b>       |

|                      |                              |
|----------------------|------------------------------|
| <b>Date:</b>         | 6/26/2025                    |
| <b>From:</b>         | <b>Julie Vonruden</b>        |
| <b>Type:</b>         | Monetary Donation            |
| <b>Amount:</b>       | <b>\$25.00</b>               |
| <b>For:</b>          | <b>MSAB Memorial Acct.</b>   |
| <b>Deposited to:</b> | <b>#1476</b>                 |
| <b>Thank You:</b>    | <b>John Davis/Heidi Cole</b> |

|                      |                           |
|----------------------|---------------------------|
| <b>Date:</b>         | 6/30/2025                 |
| <b>From:</b>         | <b>Wedding's By Deb</b>   |
| <b>Type:</b>         | Formal Dresses            |
| <b>Amount:</b>       | <b>\$2060.00</b>          |
| <b>For:</b>          | <b>MSA Students</b>       |
| <b>Deposited to:</b> |                           |
| <b>Thank You:</b>    | <b>Kerry Vigesa-David</b> |

## July 2025 Donations

|                      |                                      |
|----------------------|--------------------------------------|
| <b>Date:</b>         | 7/11/2025                            |
| <b>From:</b>         | <b>Ryan Johnson</b>                  |
| <b>Type:</b>         | Monetary Donation                    |
| <b>Amount:</b>       | <b>\$25.00</b>                       |
| <b>For:</b>          | <b>MSAD Help Fund</b>                |
| <b>Deposited to:</b> | <b>#1390</b>                         |
| <b>Thank You:</b>    | <b>Jody Olson/Jessica Rademacher</b> |

|                      |                              |
|----------------------|------------------------------|
| <b>Date:</b>         | 7/18/2025                    |
| <b>From:</b>         | <b>Rachel Lynde</b>          |
| <b>Type:</b>         | Books                        |
| <b>Amount:</b>       | <b>\$25.00</b>               |
| <b>For:</b>          | <b>MSAD Pathways to Life</b> |
| <b>Deposited to:</b> |                              |
| <b>Thank You:</b>    | <b>Chelsea Paulson</b>       |

|                      |                              |
|----------------------|------------------------------|
| <b>Date:</b>         | 7/18/2025                    |
| <b>From:</b>         | <b>Anonymous Donor</b>       |
| <b>Type:</b>         | Books                        |
| <b>Amount:</b>       | <b>\$242.02</b>              |
| <b>For:</b>          | <b>MSAD Pathways to Life</b> |
| <b>Deposited to:</b> |                              |
| <b>Thank You:</b>    | <b>Chelsea Paulson</b>       |

|                      |                              |
|----------------------|------------------------------|
| <b>Date:</b>         | 7/18/2025                    |
| <b>From:</b>         | <b>Deb Kasper</b>            |
| <b>Type:</b>         | Books                        |
| <b>Amount:</b>       | <b>\$25.00</b>               |
| <b>For:</b>          | <b>MSAD Pathways to Life</b> |
| <b>Deposited to:</b> |                              |
| <b>Thank You:</b>    | <b>Chelsea Paulson</b>       |

|                      |                              |
|----------------------|------------------------------|
| <b>Date:</b>         | 7/18/2025                    |
| <b>From:</b>         | <b>Darlene Zangara</b>       |
| <b>Type:</b>         | Books                        |
| <b>Amount:</b>       | <b>\$25.00</b>               |
| <b>For:</b>          | <b>MSAD Pathways to Life</b> |
| <b>Deposited to:</b> |                              |
| <b>Thank You:</b>    | <b>Chelsea Paulson</b>       |

|                      |                              |
|----------------------|------------------------------|
| <b>Date:</b>         | 7/22/2025                    |
| <b>From:</b>         | <b>Octo Prints</b>           |
| <b>Type:</b>         | Fabric Magnetic Light Covers |
| <b>Amount:</b>       | <b>\$49.58</b>               |
| <b>For:</b>          | <b>MSAB</b>                  |
| <b>Deposited to:</b> |                              |
| <b>Thank You:</b>    | <b>Kaitlyn Schroer</b>       |

### **August 2025 Donations**

No Donations received during the month of August 2025.

**Minnesota State Academies  
Financial Report-FY26  
July 1, 2025-August 31, 2025**

**17% of Fiscal Year Expended**

**Payroll Allocation 80%  
Non Payroll Allocation 20%**

| <b>General Fund-1000 Fund</b>                      | <b>FY 2025 Expended</b> | <b>Current FY26 Budget</b> | <b>FY26 YTD Expended</b> | <b>Available Budget FY26</b> | <b>Percent Expended-FY26</b> |
|--|-------------------------|----------------------------|--------------------------|------------------------------|------------------------------|
| Payroll-MSAD                                       | \$5,270,109.96          | \$5,642,996.00             | \$386,523.34             | \$5,256,472.66               | 6.85%                        |
| Non Payroll-MSAD                                   | \$355,500.48            | \$348,784.00               | \$16,339.23              | \$332,444.77                 | 4.68%                        |
| Payroll-MSAB                                       | \$3,307,320.57          | \$3,658,724.00             | \$208,357.54             | \$3,450,366.46               | 5.69%                        |
| Non Payroll-MSAB                                   | \$227,170.75            | \$246,684.00               | \$4,722.59               | \$241,961.41                 | 1.91%                        |
| Payroll-Shared Svs                                 | \$4,773,221.17          | \$5,354,882.00             | \$592,357.13             | \$4,762,524.87               | 11.06%                       |
| Non Payroll-Shared Svs                             | \$2,931,910.40          | \$2,660,232.23             | \$195,341.17             | \$2,464,891.06               | 7.34%                        |
| R&R-Non Payroll                                    | \$250,000.00            | \$250,000.00               | \$76,295.14              | \$173,704.86                 | 30.52%                       |
| Payroll-Mental Health Day Treatment Prog (NEW)     | \$4,786.88              | \$144,167.48               | \$6,021.97               | \$138,145.51                 | 4.18%                        |
| Non Payroll-Mental Health Day Treatment Prog (NEW) | \$83,450.73             | \$342,619.27               | \$0.00                   | \$342,619.27                 | 0.00%                        |
| Unemployment Insurance (New in FY24)               | \$163,006.68            | \$321,000.00               | \$0.00                   | \$321,000.00                 | 0.00%                        |
| <b>Total 1000 Fund</b>                             | <b>\$17,366,477.62</b>  | <b>\$18,970,088.98</b>     | <b>\$1,485,958.11</b>    | <b>\$17,484,130.87</b>       | <b>7.83%</b>                 |

**1000 Fund Expended FY25 as of August 31, 2024  
\$1,684,547.41**

**Payroll Allocation 76%  
Non Payroll Allocation 24%**

| <b>Restricted Misc Special Revenue Fund-2000 Fund</b> | <b>FY 2025 Expended</b> | <b>Current FY26 Budget</b> | <b>FY26 YTD Expended</b> | <b>Available Budget FY26</b> | <b>Percent Expended-FY26</b> |
|---|-------------------------|----------------------------|--------------------------|------------------------------|------------------------------|
| Payroll-MSAD  | \$4,348.27              | \$0.00                     | \$0.00                   | \$0.00                       | 0.00%                        |
| Non Payroll-MSAD                                      | \$20,087.60             | \$47,663.22                | \$2,577.53               | \$45,085.69                  | 5.41%                        |
| Payroll-MSAB  | \$11,444.36             | \$164,326.23               | \$0.00                   | \$164,326.23                 | 0.00%                        |
| Non Payroll-MSAB                                      | \$5,884.72              | \$543,477.22               | \$1,208.54               | \$542,268.68                 | 0.22%                        |
| Payroll-Shared Svs                                    | \$190,426.47            | \$200,409.27               | \$30,725.21              | \$169,684.06                 | 15.33%                       |
| Non Payroll-Shared Svs                                | \$81,498.26             | \$1,875,477.24             | \$6,008.53               | \$1,869,468.71               | 0.32%                        |
| <b>Total 2000 Fund</b>                                | <b>\$313,689.68</b>     | <b>\$2,831,353.18</b>      | <b>\$40,519.81</b>       | <b>\$2,790,833.37</b>        | <b>1.43%</b>                 |

**2000 Fund Expended FY25 as of August 31, 2024  
\$42,243.61**

**Minnesota State Academies  
Financial Report-FY26  
July 1, 2025-August 31, 2025**

**17% of Fiscal Year Expended**

**Payroll Allocation 99%**  
**Non Payroll Allocation 1%**

| <b>Other Misc Special Revenue Fund-2001 Fund</b> | <b>FY 2025 Expended</b> | <b>Current FY26 Budget</b> | <b>FY26 YTD Expended</b> | <b>Available Budget FY26</b> | <b>Percent Expended-FY26</b> |
|--|-------------------------|----------------------------|--------------------------|------------------------------|------------------------------|
| Payroll-MSAD                                     | \$1,714,533.04          | \$1,958,802.53             | \$305,538.05             | \$1,653,264.48               | 15.60%                       |
| Non Payroll-MSAD                                 | \$1,056.17              | \$558,118.44               | \$523.31                 | \$557,595.13                 | 0.09%                        |
| Payroll-MSAB                                     | \$2,163,482.66          | \$2,254,804.27             | \$332,615.93             | \$1,922,188.34               | 14.75%                       |
| Non Payroll-MSAB                                 | \$1,948.72              | \$716,939.26               | \$1,713.44               | \$715,225.82                 | 0.24%                        |
| Payroll-Shared Svs                               | \$0.00                  | \$0.00                     | \$0.00                   | \$0.00                       | 0.00%                        |
| Non Payroll-Shared Svs                           | \$91,982.49             | \$1,135,607.08             | \$0.00                   | \$1,135,607.08               | 0.00%                        |
| <b>Total 2001 Fund</b>                           | <b>\$3,973,003.08</b>   | <b>\$6,624,271.58</b>      | <b>\$640,390.73</b>      | <b>\$5,983,880.85</b>        | <b>9.67%</b>                 |

**2001 Fund Expended FY25 as of August 31, 2024  
\$596,183.35**

**Non Payroll Allocation 100%**

| <b>Endowment Fund-2400 Fund</b> | <b>FY 2025 Expended</b> | <b>Current FY26 Budget</b> | <b>FY26 YTD Expended</b> | <b>Available Budget FY26</b> | <b>Percent Expended-FY26</b> |
|---------------------------------|-------------------------|----------------------------|--------------------------|------------------------------|------------------------------|
| Non Payroll-MSAD                | \$9.64                  | \$7,062.68                 | \$0.00                   | \$7,062.68                   | 0.00%                        |
| <b>Total 2400 Fund</b>          | <b>\$9.64</b>           | <b>\$7,062.68</b>          | <b>\$0.00</b>            | <b>\$7,062.68</b>            | <b>0.00%</b>                 |

**2400 Fund Expended FY25 as of August 31, 2024  
\$0.00**

**Non Payroll Allocation 100%**

| <b>Gift Fund-2403 Fund</b> | <b>FY 2025 Expended</b> | <b>Current FY26 Budget</b> | <b>FY26 YTD Expended</b> | <b>Available Budget FY26</b> | <b>Percent Expended-FY26</b> |
|----------------------------|-------------------------|----------------------------|--------------------------|------------------------------|------------------------------|
| Non Payroll-MSAD           | \$26,699.39             | \$114,614.07               | \$2,135.00               | \$112,479.07                 | 1.86%                        |
| Non Payroll-MSAB           | \$47,403.58             | \$540,237.97               | \$4,625.00               | \$535,612.97                 | 0.86%                        |
| <b>Total 2403 Fund</b>     | <b>\$74,102.97</b>      | <b>\$654,852.04</b>        | <b>\$6,760.00</b>        | <b>\$648,092.04</b>          | <b>1.03%</b>                 |

**2403 Fund Expended FY25 as of August 31, 2024  
\$6,310.75**

**Payroll Allocation 61%**

**Minnesota State Academies  
Financial Report-FY26  
July 1, 2025-August 31, 2025**

**17% of Fiscal Year Expended**

**Non Payroll Allocation 39%**

| <b>Federal Fund-3000 Fund</b> | <b>FY 2025 Expended</b> | <b>Current FY26 Budget</b> | <b>FY26 YTD Expended</b> | <b>Available Budget FY26</b> | <b>Percent Expended-FY26</b> |
|-------------------------------|-------------------------|----------------------------|--------------------------|------------------------------|------------------------------|
| Payroll-MSAD                  | \$127,394.84            | \$1,854.60                 | \$0.00                   | \$1,854.60                   | 0.00%                        |
| Non Payroll-MSAD              | \$25,130.39             | \$27,340.00                | \$3,844.52               | \$23,495.48                  | 14.06%                       |
| Payroll-MSAB                  | \$0.00                  | \$0.00                     | \$0.00                   | \$0.00                       | 0.00%                        |
| Non Payroll-MSAB              | \$17,956.17             | \$19,000.00                | \$1,444.09               | \$17,555.91                  | 7.60%                        |
| Payroll-Shared Svs            | \$80,944.63             | \$78,312.91                | \$8,107.13               | \$70,205.78                  | 10.35%                       |
| Non Payroll-Shared Svs        | \$70,646.49             | \$69,482.03                | \$0.00                   | \$69,482.03                  | 0.00%                        |
| <b>Total 3000 Fund</b>        | <b>\$322,072.52</b>     | <b>\$195,989.54</b>        | <b>\$13,395.74</b>       | <b>\$182,593.80</b>          | <b>6.83%</b>                 |

**3000 Fund Expended FY25 as of August 31, 2024  
\$23,817.33**

**Non Payroll Allocation 100%**

| <b>Misc Agency Fund-6000 Fund</b> | <b>FY 2025 Expended</b> | <b>Current FY26 Budget</b> | <b>FY26 YTD Expended</b> | <b>Available Budget FY26</b> | <b>Percent Expended-FY26</b> |
|-----------------------------------|-------------------------|----------------------------|--------------------------|------------------------------|------------------------------|
| Non Payroll-MSAD                  | \$109,704.89            | \$144,882.88               | \$5,307.31               | \$139,575.57                 | 3.66%                        |
| Non Payroll-MSAB                  | \$19,246.85             | \$27,350.68                | \$1,218.05               | \$26,132.63                  | 4.45%                        |
| <b>Total 6000 Fund</b>            | <b>\$128,951.74</b>     | <b>\$172,233.56</b>        | <b>\$6,525.36</b>        | <b>\$165,708.20</b>          | <b>3.79%</b>                 |

**6000 Fund Expended FY25 as of August 31, 2024  
\$6,124.44**

|                        |                        |                        |                       |                        |              |
|------------------------|------------------------|------------------------|-----------------------|------------------------|--------------|
| <b>Total All Funds</b> | <b>\$22,178,307.25</b> | <b>\$29,455,851.56</b> | <b>\$2,193,549.75</b> | <b>\$27,262,301.81</b> | <b>7.45%</b> |
|------------------------|------------------------|------------------------|-----------------------|------------------------|--------------|

**Payroll Allocation 66%**

Minnesota State Academies  
 Financial Report-FY26  
 July 1, 2025-August 31, 2025

17% of Fiscal Year Expended

Non Payroll Allocation

34%

| Revenue and Expenditure Summary | Fiscal Year 25      | Fiscal Year 26        |                |                 |                 |
|---------------------------------|---------------------|-----------------------|----------------|-----------------|-----------------|
|                                 | School Year 2024-25 | School Year 2025-2026 |                | Available       | Cash on Hand    |
|                                 | Expended            | Allocation            | Expended       | Available       | Cash on Hand    |
| General Fund (1000)             | \$17,366,477.62     | \$18,970,088.98       | \$1,485,958.11 | \$17,484,130.87 | \$17,484,130.87 |
| Special Restricted (2000)       | \$313,689.68        | \$2,831,353.18        | \$40,519.81    | \$2,790,833.37  | \$2,790,833.37  |
| Other Mscl (2001)               | \$3,973,003.08      | \$6,624,271.58        | \$640,390.73   | \$5,983,880.85  | \$3,594,156.49  |
| Endowment (2400)                | \$9.64              | \$7,062.68            | \$0.00         | \$7,062.68      | \$7,062.68      |
| Gift (2403)                     | \$74,102.97         | \$654,852.04          | \$6,760.00     | \$648,092.04    | \$648,092.04    |
| Federal (3000)                  | \$322,072.52        | \$195,989.54          | \$13,395.74    | \$182,593.80    | \$140,066.00    |
| Agency Fund (6000)              | \$128,951.74        | \$172,233.56          | \$6,525.36     | \$165,708.20    | \$165,708.20    |
| <b>Totals</b>                   | \$22,178,307.25     | \$29,455,851.56       | \$2,193,549.75 | \$27,262,301.81 | \$24,830,049.65 |

**2001 Fund Available Cash does not match Cash on Hand due to the fact that payments are made periodically throughout the year from Minnesota Department of Education.**

**3000 Fund Available Cash does not match Cash on Hand due to the fact that Drawdown for the grants are not made until the end of the year.**

FY26 MSA Capital Bonding Requests

| Rank | Project Name   | FY 2026 Request |
|------|--|-----------------|
| 1    | Pre-Design: MSAD Student Center                      | 500,000         |
| 2    | Pre-Design: MSAB Therapy Pool & Related Improvements | 450,000         |
| 3    | Asset Preservation                                   | 3,000,000       |
| 4    | MSAB Library Renovation                              | 6,000,000       |



# MINNESOTA STATE ACADEMIES FOR THE DEAF AND THE BLIND

615 Olof Hanson Drive, Faribault MN 55021 (507) 384-6600 www.msa.state.mn.us

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## Financial Audit Status Report As of 09/12/2025

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### Finding 1:

The Minnesota State Academies' site councils did not meet in accordance with their bylaws.

### Recommendations:

- The Minnesota State Academies' site councils should meet in accordance with their bylaws.
- The Minnesota State Academies' governing board should ensure that the site councils meet in accordance with their bylaws.

### Status Report:

Completed – with continuous monitoring. The site councils have met even when quorum was not present. The meetings were converted to informational sessions.

**Update:** During the June 2025 board meeting, the bylaws were adjusted, updating the membership in hopes of increasing the chances of meeting quorum. As of September 2025, the MSAD site council has a full roster with no vacancies. The MSAB site council is still seeking two more candidates and hopes to fill them before the October meeting.

**Persons Responsible for Implementation:** Terry Wilding, Superintendent, MSAB/MSAD Directors, and MSA Governing Board

**Date completed:** September 2024

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### Finding 2:

The Minnesota State Academies did not monitor the financial and legal activities of its affiliated foundations, as required by the contracts.

### Recommendations:

- The Minnesota State Academies should monitor the financial and legal activities of its affiliated foundations, as required by the contracts.
- The Minnesota State Academies should strengthen its internal controls to ensure it monitors the financial and legal activities of its affiliated foundations.

### Status Report:

Completed – with continuous monitoring.

**Persons Responsible for Implementation:** Amber Miller, Fiscal Services Director

**Date Projected for Completion:** Spring of 2025.

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### Finding 3:

The Minnesota State Academies did not process payroll in accordance with state policy.

### Recommendations:

- The Minnesota State Academies should process payroll in accordance with state policy.
- The Minnesota State Academies should strengthen its internal controls to ensure it processes payroll in accordance with state policy.

### Status Report:

*MSA empowers every student to achieve, care, and thrive in an ever-changing world.*

An updated procedure has been developed to track changes to time entry by supervisors. (Procedure #7010). Training and monitoring will happen during the next few months to evaluate the effectiveness of this procedure.

**Persons Responsible for Implementation:** Amber Miller, Fiscal Services Director, Payroll Coordinator, All Supervisors at MSA

**Date Projected for Completion:** Procedure completed – September 2025; Continued monitoring and re-evaluation in November of 2025

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**Finding 4:**

The Minnesota State Academies did not always purchase goods or services in accordance with state policy.

**Recommendations:**

- The Minnesota State Academies should purchase goods or services in accordance with state policy.
- The Minnesota State Academies should strengthen its internal controls to ensure it complies with state policy.

**Status Report:**

Completed – with continuous monitoring.

**Persons Responsible for Implementation:** Amber Miller, Fiscal Services Director, Patty Rux, Accounting Officer

**Date completed:** July 2024

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**Finding 5:**

The Minnesota State Academies superintendent approved his own travel.

**Recommendations:**

- The Minnesota State Academies should require someone other than the superintendent to approve his travel.

**Status Report:**

Completed – with continuous monitoring.

**Persons Responsible for Implementation:** MSA Governing Board; MSA Board Chair

**Date Completed:** August 2024 for out-of-state travel; November 2024 for in-state travel.

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**Finding 6:**

The Minnesota State Academies did not always comply with state policy when paying for the superintendent's travel expenses.

**Recommendations:**

- The Minnesota State Academies should pay travel expenditures only in accordance with state policy.
- The Minnesota State Academies should collect, from the superintendent, the state money used for personal travel.
- The Minnesota State Academies should strengthen its internal controls to ensure it pays for travel in accordance with state policy.

**Status Report:**

Completed - with continuous monitoring.

**Persons Responsible for Implementation:** Amber Miller, Fiscal Services Director; MSA Governing Board; MSA Board Chair

**Date Completed:** January 2025

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**Finding 7:**

The Minnesota State Academies did not document that it managed its Imprest cash accounts in accordance with its policy.

**Recommendations:**

- The Minnesota State Academies should document that it manages its Imprest cash accounts in accordance with its policy.
- The Minnesota State Academies should strengthen its internal controls to ensure it manages its Imprest cash accounts in accordance with its policy.

**Status Report:**

Completed – with continuous monitoring.

**Persons Responsible for Implementation:** Fiscal Services department - Amber Miller, Patty Rux, and Sara Vollbrecht

**Date Completed:** September 2024

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**Finding 8:**

The Minnesota State Academies did not manage its assets in accordance with state policy and did not keep an accurate record of its physical inventory.

**Recommendations:**

- The Minnesota State Academies should manage its assets in accordance with state policy and keep an accurate record of its physical inventory.
- The Minnesota State Academies should develop internal policies and procedures to ensure it manages its assets in accordance with state policy.

**Status Report:**

[Inventories have been completed by Fiscal Services and IT staff; improved internal processes for documentation have been implemented \(with continuous monitoring\).](#)

**Persons Responsible for Implementation:** Fiscal Services staff, Central Supply staff, IT staff

**Date Projected for Completion:** [September 2025](#)

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**Finding 9:**

The Minnesota State Academies did not document the timely deposit of its receipts.

**Recommendation:**

- The Minnesota State Academies should strengthen its internal controls to ensure it documents the timely deposit of its receipts in accordance with state statutes.

**Status Report:**

Completed – with continuous monitoring.

**Persons Responsible for Implementation:** Fiscal Services department - Amber Miller, Patty Rux, and Sara Vollbrecht

**Date completed:** September 2024

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**Finding 10:**

The Minnesota State Academies overreported its expenditures to the Minnesota Department of Education. As a result, the Minnesota Department of Education overpaid the Minnesota State Academies.

**Recommendations:**

- The Minnesota State Academies should accurately report expenditures to the Minnesota Department of

Education.

- The Minnesota State Academies should return to the Minnesota Department of Education the reimbursements received as a result of the overreported expenditures.
- The Minnesota State Academies should strengthen its internal controls to ensure it accurately reports expenditures to the Minnesota Department of Education.

**Status Report:**

Completed – with continuous monitoring.

**Persons Responsible for Implementation:** Amber Miller, Fiscal Services Director; Brittany Thomforde, Director of Student Support Services.

**Date Completed:** December 2024

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**Finding 11:**

The Minnesota State Academies did not always properly document its reconciliations between its submitted medical claims and the reimbursements from the Department of Human Services.

**Recommendations:**

- The Minnesota State Academies should properly document its reconciliation of third-party billing claims submitted with the reimbursements it receives.
- The Minnesota State Academies should strengthen its internal controls to ensure it receives accurate third-party billing reimbursements.

**Status Report:**

Completed – with continuous monitoring.

**Persons Responsible for Implementation:** Kimberly Viskocil, Director of Health Services; Karlene Bleninger, Third-Party Billing Coordinator

**Date Completed:** October 2024

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**Finding 12:**

The Minnesota State Academies did not always obtain approval from Minnesota Management and Budget prior to accepting donations, as required by state statutes.

**Recommendations:**

- The Minnesota State Academies should obtain approval from Minnesota Management and Budget prior to accepting all donations, as required by state statutes.
- The Minnesota State Academies should strengthen its internal controls to ensure it accepts donations in accordance with state statutes.

**Status Report:**

Completed – with continuous monitoring.

**Persons Responsible for Implementation:** Fiscal Services department - Amber Miller, Patty Rux, and Sara Vollbrecht

**Date Completed:** May 2024