

# **Lake Shore Public Schools**

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**Federal Awards  
Supplemental Information  
June 30, 2013**

# Lake Shore Public Schools

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Report on Schedule of Expenditures of Federal Awards  
 Required by OMB Circular A-133

Independent Auditor's Report

To the Board of Education  
 Lake Shore Public Schools

We have audited the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake Shore Public Schools (the "School District") as of and for the year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated October 16, 2013, which contained unmodified an opinion on those basic financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited basic financial statements subsequent to October 16, 2013.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 basic 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Plante & Moran, PLLC*

October 16, 2013



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*

Independent Auditor's Report

To Management and the Board of Education  
Lake Shore Public Schools

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 basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake Shore Public Schools (the "School District") as of and for the year ended June 30, 2013 and related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 16, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Lake Shore 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 basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's 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 School District's basic 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.

To Management and the Board of Education  
Lake Shore Public Schools

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Lake Shore Public Schools' basic 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*.

We noted certain matters that we have reported to management of Lake Shore Public Schools in a separate letter dated October 16, 2013.

### **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 School District'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 School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Plante & Moran, PLLC*

Clinton Township, Michigan  
October 16, 2013

Report on Compliance for Each Major Federal Program;  
Report on Internal Control Over Compliance

Independent Auditor's Report

To the Board of Education  
Lake Shore Public Schools

**Report on Compliance for Each Major Federal Program**

We have audited Lake Shore Public Schools' (the "School District") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013. Lake Shore 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 the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Lake Shore 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Lake Shore 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 of Lake Shore Public Schools' compliance.

To the Board of Education  
Lake Shore Public Schools

### ***Opinion on Each Major Federal Program***

In our opinion, Lake Shore 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, 2013.

### **Report on Internal Control Over Compliance**

The management of Lake Shore 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 Lake Shore 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 OMB Circular A-133, 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 School District's 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 identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses; therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2013-001 to be a material weakness.

Lake Shore Public Schools' response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and/or corrective action plan. Lake Shore Public Schools' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

To the Board of Education  
Lake Shore Public Schools

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Plantz & Moran, PLLC*

Clinton Township, Michigan  
October 16, 2013

# Lake Shore Public Schools

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2013

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2012	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2013
<b>Clusters:</b>								
<b>Child Nutrition Cluster -</b>								
U.S. Department of Agriculture - Passed through the Michigan Department of Education:								
Noncash assistance (commodities) - National School Lunch Program - Entitlement Commodities								
	10.555	\$ 71,208	\$ -	\$ -	\$ -	\$ 71,208	\$ 71,208	\$ -
Cash assistance:								
Summer Food Service Program for Children - 120900	10.559	3,636	3,636	3,636	-	3,636	-	-
Summer Food Service Program for Children - 121900	10.559	11,362	-	-	-	8,942	11,362	2,420
National School Breakfast Program - 121970	10.553	107,832	107,832	3,454	-	3,454	-	-
National School Breakfast Program - 131970	10.553	107,297	-	-	-	102,590	107,297	4,707
National School Lunch Program - 121960	10.555	509,887	509,887	11,851	-	11,851	-	-
National School Lunch Program - 131960	10.555	476,693	-	-	-	458,909	476,693	17,784
Cash assistance subtotal		<u>1,216,707</u>	<u>621,355</u>	<u>18,941</u>	<u>-</u>	<u>589,382</u>	<u>595,352</u>	<u>24,911</u>
Total Child Nutrition Cluster		1,287,915	621,355	18,941	-	660,590	666,560	24,911
<b>Supplemental Nutrition Assistance Program Cluster (SNAP) - U.S. Department of Agriculture - Passed through the Macomb/St. Clair Workforce Development Board - Contracts 11-19-212, 11-19-213, 11-19-214:</b>								
	10.561							
State Administrative Matching Grants for SNAP Contracts: 11/12		172,457	172,457	33,960	-	33,960	-	-
State Administrative Matching Grants for SNAP Contracts: 12/13		147,412	-	-	-	135,114	147,412	12,298
Subtotal SNAP Contracts		<u>319,869</u>	<u>172,457</u>	<u>33,960</u>	<u>-</u>	<u>169,074</u>	<u>147,412</u>	<u>12,298</u>
<b>Special Education Cluster - U.S. Department of Education - Passed through the Macomb County ISD - IDEA: Special Education - Grants to States (IDEA, Part B) - IDEA, Part B:</b>								
	84.027							
Project number 120-450-1112		642,878	581,434	381,434	-	383,753	9,167	6,848
Project number 130-450-1213		1,623,496	-	-	-	475,856	1,521,560	1,045,704
Subtotal IDEA, Part B		<u>2,266,374</u>	<u>581,434</u>	<u>381,434</u>	<u>-</u>	<u>859,609</u>	<u>1,530,727</u>	<u>1,052,552</u>
<b>Special Education - Preschool Grants (IDEA Preschool) -</b>								
	84.173							
Project number 110-460-1011		26,549	-	(5,208)	-	-	5,208	-
Project number 120-460-1112		24,457	24,457	14,457	-	14,457	-	-
Project number 130-460-1213		20,690	-	-	-	11,253	20,690	9,437
Subtotal IDEA, Preschool		<u>71,696</u>	<u>24,457</u>	<u>9,249</u>	<u>-</u>	<u>25,710</u>	<u>25,898</u>	<u>9,437</u>
Total Special Education Cluster		2,338,070	605,891	390,683	-	885,319	1,556,625	1,061,989

See Notes to Schedule of Expenditures  
of Federal Awards.

# Lake Shore Public Schools

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2012	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2013
Clusters (Continued):								
Title I, Part A Cluster - U.S. Department of Education - Passed through the Michigan Department of Education - Title I, Part A - Improving Basic Programs:								
Project number 11-1530-1011	84.010	\$ 291,802	\$ 17,514	\$ 17,514	\$ -	\$ 17,514	\$ -	\$ -
Project number 12-1530-1112		325,762	210,101	112,490	-	114,916	115,661	113,235
Project number 13-1530-1213		323,839	-	-	-	-	150,588	150,588
Total Title I, Part A Cluster		941,403	227,615	130,004	-	132,430	266,249	263,823
Other federal awards:								
U.S. Department of Education:								
Direct programs - Indian Education:								
2011-2012	84.060	116,662	116,662	14,821	-	14,821	-	-
2012-2013		112,943	-	-	-	40,088	112,943	72,855
Total direct programs - Indian Education		229,605	116,662	14,821	-	54,909	112,943	72,855
Passed through the Michigan Department of Education -								
Title IIA:								
Project number 11-0520-1011	84.367A	101,003	57,021	(11,296)	-	(11,296)	-	-
Project number 12-0520-1112		84,923	-	-	-	29,151	60,342	31,191
Project number 13-0520-1213		80,858	-	-	-	-	-	-
Total Title IIA		266,784	57,021	(11,296)	-	17,855	60,342	31,191
U.S. Department of Education:								
Passed through the Macomb County ISD -								
Career and Technical Education - Basic Grants to States (Perkins IV) - Project number 13-3520-131216								
	84.048	37,034	-	-	-	-	37,034	37,034
Passed through other local school districts - Adult Education								
Project number 125187	84.002A	35,555	35,555	15,143	-	15,143	-	-
Project number 121189		45,675	45,675	5,141	-	5,141	-	-
Project number 135187		35,000	-	-	-	23,744	35,000	11,256
Project number 131189		45,000	-	-	-	29,459	45,000	15,541
Total Adult Education noncluster programs passed through other local school districts		161,230	81,230	20,284	-	73,487	80,000	26,797
Total U.S. Department of Education noncluster programs		694,653	254,913	23,809	-	146,251	290,319	167,877

See Notes to Schedule of Expenditures  
of Federal Awards.

# Lake Shore Public Schools

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2012	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2013
Other federal awards (Continued):								
Employment Services Training Contracts with the Macomb/St. Clair Workforce Development Board, Incorporated - Contracts - 11-19-215, 12-19-216, 12-18-217, 12-19-218, 12-19-219, 12-19-220:								
U.S. Department of Labor - Employment Services Cluster - Wagner-Peyser Act 11/12	17.207	\$ 1,992,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
U.S. Department of Labor - Employment Services Cluster - Wagner-Peyser Act 12/13	17.207	-	1,041,860	156,402	-	156,402	-	-
U.S. Department of Labor - WIA Cluster - Workforce Investment Act, Adult Programs	17.258	-	45,685	-	-	885,053	956,610	71,557
U.S. Department of Labor - WIA Cluster - Workforce Investment Act, Dislocated Worker Programs	17.278	-	138,734	-	-	-	-	-
U.S. Department of Labor - Unemployment Insurance - Emergency Unemployment Comp	17.225	-	195,299	150,549	-	835,332	755,878	71,095
<b>Total Employment Services Training Contracts with the Macomb/St. Clair Workforce Development Board, Incorporated</b>		<b>1,992,713</b>	<b>1,421,578</b>	<b>306,951</b>	<b>-</b>	<b>1,876,787</b>	<b>1,712,488</b>	<b>142,652</b>
Employment Services Training Contract with the Washtenaw County Workforce Development Board - Contract - CR 41691.4:								
U.S. Department of Labor - Employment Services Cluster - Wagner-Peyser Act	17.207	239,818	390,102	80,909	(19,197)	299,782	199,676	-
U.S. Department of Labor - Unemployment Insurance - Emergency Unemployment Comp	17.225	-	-	-	(2,597)	18,020	15,423	-
<b>Total Employment Services Training Contracts with the Washtenaw County Workforce Development Board</b>		<b>239,818</b>	<b>390,102</b>	<b>80,909</b>	<b>(21,794)</b>	<b>317,802</b>	<b>215,099</b>	<b>-</b>
Jobs, Education, and Training (JET) Contracts with the Macomb/St. Clair Workforce Development Board, Incorporated - Contracts: 11-19-212, 11-19-213, 11-19-214, 13-19-223, 13-19-222, 13-19, 221 - U.S. Department of Health and Human Services - TANF Cluster - Temporary Assistance for Needy Families								
	93.558	3,599,478	492,908	213,390	-	1,126,287	924,009	11,112
Jobs, Education, and Training (JET) Contract with the Washtenaw County Workforce Development Board - Contract: CR 41677.1 - U.S. Department of Health and Human Services - TANF Cluster - Temporary Assistance for Needy Families								
	93.558	679,168	550,531	120,400	21,794	364,657	266,051	-
<b>Total federal awards</b>		<b>\$ 12,093,087</b>	<b>\$ 4,737,350</b>	<b>\$ 1,319,047</b>	<b>\$ -</b>	<b>\$ 5,679,197</b>	<b>\$ 6,044,812</b>	<b>\$ 1,684,662</b>

See Notes to Schedule of Expenditures of Federal Awards.

# Lake Shore Public Schools

## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2013

### Note 1 - Basis of Presentation and Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the Lake Shore Public Schools under programs of the federal government for the year ended June 30, 2013. Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements, although the basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-87, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Because the Schedule presents only a selected portion of the operations of Lake Shore Public Schools, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows, if applicable, of Lake Shore Public Schools. Pass-through entity identifying numbers are presented where available.

### Note 2 - Grant Auditor Report

Management has utilized Form R-7120 and the Cash Management System (CMS) Grant Auditor Report in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.

### Note 3 - Nonfederal Funding Sources

During the year ended June 30, 2013, the School District received \$362,701 in State of Michigan funding sources, passed through the Macomb/St. Clair Workforce Development Board to settle School District reimbursement requests under the Jobs, Education, and Training (JET) Program and the Employment Services Program. The related expenditures and cash receipts are not included on the schedule of expenditures of federal awards.

### Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of OMB Circular A-133.

### Note 5 - Adjustments and Transfers

During the year ended June 30, 2013, \$21,794 of transfers occurred between Washtenaw Workforce Development Board grants as a result of a misapplication of cash receipts during the year ended June 30, 2012.

# Lake Shore Public Schools

## Schedule of Findings and Questioned Costs Year Ended June 30, 2013

### 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  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

#### Federal Awards

Internal control over major programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  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 Section 510(a) of Circular A-133?  Yes  No

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
10.553, 10.555, 10.559	Child Nutrition Cluster (including commodities)
84.010	Title I Cluster
17.207	Employment Services Cluster
93.558	TANF Cluster
17.225	Unemployment Insurance - Emergency Unemployment Compensation

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee?  Yes  No

# Lake Shore Public Schools

## Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2013

### Section II - Financial Statement Audit Findings

None

### Section III - Federal Program Audit Findings

Reference Number	Finding
2013-001	<p><b>Program Name</b> - Title I Part A Cluster (84.010), U.S. Department of Education, Michigan Department of Education, 11-1530-1011, 12-1530-1112, 13-1530-1213</p> <p><b>Pass-through Entity</b> - Michigan Department of Education</p> <p><b>Finding Type</b> - Material weakness</p> <p><b>Criteria</b> - Under Code of Federal Regulations Title 2 Part 225 (2 CFR Section 225), allowable direct costs chargeable to federal awards include compensation of employees for the time devoted and identified specifically to the performance of those awards.</p> <p>Additionally, where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports (PAR) or equivalent documentation which meets the standard of a PAR as set forth by OMB Circular 87, <i>Federal Timekeeping Requirements</i>.</p> <p><b>Condition</b> - It was identified during payroll expenditure testing that all of the salaried staff charged to Title I did not have adequate timekeeping documentation to support their time that was charged to the grant.</p> <p><b>Questioned Costs</b> - None; however, this was due to the fact that once the error was identified, the expenditures were reclassified out of the Title I expense accounts prior to any reimbursement requests being made. If the reimbursement request would have already been received by the School District for all expenses that had been incurred to date, the questioned costs would have been \$55,317.</p> <p><b>Context</b> - Title I payroll costs include those incurred by both hourly paid and salaried employees. During our testing, we noted that timekeeping documentation for hourly paid employees satisfied the requirement of a PAR; however, for the total population of the three salaried employees charged to the Title I grant, timekeeping documentation did not satisfy the requirements of what is to be included in a PAR, thereby causing all three salaried employee' wages and applicable benefits to be unallowable grant expenses.</p>

# Lake Shore Public Schools

## Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2013

### Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2013-001 (Continued)	<p><b>Cause and Effect</b> - The School District did not maintain adequate timekeeping documentation to support payroll expenses for salaried employees charged to Title I. The lack of adequate documentation causes all payroll costs for these salaried employees to become questioned grant expenses. However, it should be noted that this error was identified prior to any reimbursement request for Title I being made by the School District. This gave the School District the opportunity to reclassify these expenses to non-Title I expense accounts, so that once the first reimbursement request for Title I was made, it excluded the costs in question.</p> <p><b>Recommendation</b> - The School District should become more familiar with the timekeeping requirements for payroll costs charged to federal grants and implement the necessary controls to ensure proper completion of PARs.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - Management agrees with the finding and recommendation. The School District will ensure it has a program in place whereby all payroll costs charged to federal programs will be supported by the proper timekeeping documentation, whether a PAR or a time certification.</p>

# Lake Shore Public Schools

## Summary Schedule of Prior Audit Findings Year Ended June 30, 2013

Prior Year Finding Number	Federal Program	Original Finding Description	Status	Planned Corrective Action
2012-01	Title I Part A Cluster - Improving Basic Programs (84.010), U.S. Department of Education, Michigan Department of Education, 11-1530-1011 and 12-1530-1112, 2011-2012  Title IIA, U.S. Department of Education, Michigan Department of Education, 11-0520-1011, 2011-2012	Under Code of Federal Regulations Title 31, Chapter 11, Part 205 (31 CFR Section 205), requests for reimbursement should not be submitted prior to the School District incurring and paying the related expenditures.	Corrected	N/A, finding has been resolved.