

DAVIS SCHOOL DISTRICT

COMPLIANCE REPORTS

Year Ended June 30, 2021

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DAVIS SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2021

Federal Grantor/Pass Through Grantor/Program Title	CFDA Number	Pass-Through Entity Identifying Number	District's Program Number	Receivable (Unearned) June 30, 2020	Received	Expended	Receivable (Unearned) June 30, 2021
U.S. DEPARTMENT OF AGRICULTURE:							
Passed Through Utah State Board of Education:							
<i>Child Nutrition Cluster:</i>							
School Breakfast Program	10.553	SBP	8000	\$ 224,198	\$ 1,446,192	\$ 1,293,797	\$ 71,803
National School Lunch Program (Donated Commodities)	10.555	NSLF	8000	-	1,643,849	1,643,849	-
National School Lunch Program	10.555	NSLF	8000	382,069	13,512,419	13,476,835	346,485
Total Child Nutrition Cluster				606,267	16,602,460	16,414,481	418,288
CACFP Meal Service Training Grants	10.534	CAFT	8000	-	2,400	2,400	-
Child and Adult Care Food Program	10.558	CAM/CIL	8012/8013	-	157,834	159,317	1,483
Fresh Fruit and Vegetable Program	10.582	FFVP	8000	7,321	148,797	141,476	-
Passed Through Davis County:							
<i>Forest Service Schools and Roads Cluster:</i>							
Schools and Roads - Grants to States	10.665	N/A	0010	-	11,841	11,841	-
Total U.S. Department of Agriculture				613,588	16,923,332	16,729,515	419,771
U.S. DEPARTMENT OF DEFENSE:							
Direct Programs:							
National Guard ChalleNGe Program	12.404		2945	362,219	715,058	578,502	225,663
The Language Flagship Grants to Institutions of Higher Education	12.550		7326	3,053	69,421	69,783	3,415
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556		2945/7331	16,501	90,858	91,762	17,405
Total U.S. Department of Defense				381,773	875,337	740,047	246,483
U.S. DEPARTMENT OF TREASURY:							
Passed Through Utah State Board of Education:							
COVID-19 Coronavirus Relief Fund	21.019	CRF/CBG/CDOH/CPPE	7470/7471/7472/7474	-	2,219,950	2,219,950	-
Passed Through Utah Education and Telehealth Network:							
COVID-19 Coronavirus Relief Fund	21.019	K-12 #32	2759	-	1,591,643	1,591,643	-
Passed Through Davis County:							
COVID-19 Coronavirus Relief Fund	21.019	COVID	7503	-	3,571,000	3,571,000	-
Passed Through Davis Health Department:							
COVID-19 Coronavirus Relief Fund	21.019	COVID	7504	-	700,000	700,000	-
Passed Through Wood Cross:							
COVID-19 Coronavirus Relief Fund	21.019	COVID	7492	-	115,800	115,800	-
Passed Through Kaysville:							
COVID-19 Coronavirus Relief Fund	21.019	COVID	7489	-	95,000	95,000	-
Passed Through Clearfield:							
COVID-19 Coronavirus Relief Fund	21.019	COVID	7490	-	142,200	142,200	-
Passed Through Fruit Heights:							
COVID-19 Coronavirus Relief Fund	21.019	COVID	7493	-	16,800	16,800	-
Passed Through West Point:							
COVID-19 Coronavirus Relief Fund	21.019	COVID	7495	-	51,400	51,400	-
Passed Through Multicultural:							
COVID-19 Coronavirus Relief Fund	21.019	COVID	7494	-	25,000	25,000	-
Passed Through Clinton:							
COVID-19 Coronavirus Relief Fund	21.019	COVID	7499	-	35,000	35,000	-
Passed Through North Salt Lake:							
COVID-19 Coronavirus Relief Fund	21.019	COVID	7500	-	50,000	50,000	-
Passed Through West Bountiful:							
COVID-19 Coronavirus Relief Fund	21.019	COVID	7501	-	25,000	25,000	-
Passed Through Syracuse:							
COVID-19 Coronavirus Relief Fund	21.019	COVID	7502	-	140,400	140,400	-
Total Coronavirus Relief Fund/Total U.S. Department of the Treasury				-	8,779,193	8,779,193	-
U.S. DEPARTMENT OF EDUCATION:							
Passed Through Utah State Board of Education:							
<i>Special Education Cluster (IDEA):</i>							
Special Education Grants to States	84.027	FTFL	7551	5,500,006	12,141,904	11,371,197	4,729,299
Special Education Preschool Grants	84.173	PRE	7550	158,555	393,567	313,051	78,039
Total Special Education Cluster (IDEA)				5,658,561	12,535,471	11,684,248	4,807,338
Passed Through Western Governors:							
<i>Student Financial Assistance Cluster:</i>							
Federal Work-Study Program	84.033	N/A	7390	-	21,523	35,669	14,146
Total Student Financial Assistant Cluster				-	21,523	35,669	14,146
Direct Programs:							
Impact Aid	84.041		0015/1220	-	966,130	966,130	-
Indian Education Grants to Local Educational Agencies	84.060		7322	25,502	67,491	62,660	20,671
Passed Through Utah State Board of Education:							
Adult Education - Basic Grants to States	84.002	SLDR	7583/7584/7585	189,745	540,739	495,553	144,559
Title I Grants to Local Educational Agencies	84.010	TIFT	7511	2,059,507	5,525,896	5,060,209	1,593,820
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	NDAC	5202	-	59,790	96,000	36,210

The accompanying notes are an integral part of this schedule.

DAVIS SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2021

U.S. DEPARTMENT OF EDUCATION (Continued) :

Passed Through Utah State Board of Education:							
Career and Technical Education - Basic Grants to States	84.048	FLEA	6900	\$ 185,437	\$ 398,110	\$ 643,709	\$ 431,036
Education for Homeless Children and Youth	84.196	MVFT	5272	-	-	40,927	40,927
Twenty-First Century Community Learning Centers	84.287	ASFT	7365/7367	253,980	485,718	340,265	108,527
Special Education - State Personnel Development	84.323	SIGF	5615	4,198	20,000	21,952	6,150
English Language Acquisition State Grants	84.365	ELFT	7628	48,084	178,072	226,582	96,594
Supporting Effective Instruction State Grants	84.367	2FT,2SA	7627/5614	472,803	1,031,672	1,004,658	445,789
Student Support and Academic Enrichment Program	84.424	4AFT	7890/7891	162,660	289,005	372,699	246,354
Education Stabilization Fund:							
COVID-19 Governor's Emergency Education Relief Fund	84.425C	GEER	7220	331,666	3,320,972	4,344,149	1,354,843
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D	ESSR/ESSV	7210	-	1,131,298	2,120,833	989,535
Total Education Stabilization Fund				331,666	4,452,270	6,464,982	2,344,378
Passed Through Utah State Department of Health:							
Special Education - Grants for Infants and Families	84.181	N/A	1299	113,767	422,783	435,818	126,802
Passed Through Utah State University:							
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	N/A	7635/7655	115,931	411,622	415,749	120,058
Total U.S. Department of Education				9,621,841	27,406,292	28,367,810	10,583,359
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:							
<i>Head Start Cluster:</i>							
Direct Programs:							
Head Start	93.600		7314/7315/7318/7320	1,259,498	6,832,342	6,263,104	690,260
Passed Through Department of Workforce Services:							
<i>CCDF Cluster:</i>							
Child Care and Development Block Grant	93.575	N/A	5655	-	436,207	597,019	160,812
Total U.S. Department of Health and Human Services				1,259,498	7,268,549	6,860,123	851,072
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:							
Passed Through Ogden School District:							
AmeriCorps	94.006	N/A	7636	15,437	44,219	61,484	32,702
Total Corporation for National and Community Service				15,437	44,219	61,484	32,702
TOTAL FEDERAL AWARDS				\$ 11,892,137	\$ 61,296,922	\$ 61,538,172	\$ 12,133,387

The accompanying notes are an integral part of this schedule.

DAVIS SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A – BASIS FOR PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Davis School District (the District) under programs of the federal government for the year ended June 30, 2021. The information in the 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 Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the District.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting as described in Note 1 to the District’s basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Donated food commodities are recorded at acquisition value in the *School Food Services Fund* as an inventory asset and federal revenue when received totaling \$1,643,849 for the year ended June 30, 2021. Donated food commodity inventories are recorded as expenditures in the *School Food Services Fund* when they are consumed by the schools; for purposes of the Schedule, donated food commodities are also recorded as expenditures when received.

The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE C – RELATIONSHIP TO DISTRICT’S FINANCIAL STATEMENTS

A reconciliation of federal revenue reported on the District’s basic financial statements and the schedule of expenditures of federal awards for the year ended June 30, 2021 is as follows:

General Fund	\$ 47,024,269
Debt Service Fund	7,000
School Food Services Fund (other governmental funds)	<u>16,717,674</u>
Total amount reported in the financial statements	63,748,943
Interest rate subsidy	(7,000)
Medical Assistance Program grant monies received through State of Utah Department of Health	<u>(2,203,771)</u>
Total federal revenue not included on schedule	<u>(2,210,771)</u>
Total federal revenue reported on the schedule of expenditures of federal awards (SEFA)	<u><u>\$ 61,538,172</u></u>

NOTE D – SUBRECEIPIENTS OF FEDERAL AWARDS

The District did not provide federal award funding to any subrecipient during the year ended June 30, 2021.

NOTE E – DONATED PERSONAL PROTECTIVE EQUIPMENT (UNAUDITED)

As a response to the national emergency for the coronavirus disease (COVID-19) federal agencies and recipients of federal assistance funds donated personal protective equipment (PPE) to non-federal entities. In connection with that donation, the recipient must disclose the estimated value of the donated PPE, but such amounts are not included in the schedule of expenditures of federal awards. The District received donated PPE totaling \$668,579 during the year ended June 30, 2021.



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*

Board of Education
Davis School District

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 Davis School District (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 16, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 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 the District's 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 financial statements. 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 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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Squire & Company, PC

Orem, Utah
November 16, 2021



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Board of Education
Davis School District

Report on Compliance for Each Major Federal Program

We have audited the compliance of Davis School District (the District) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021.

The District's 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 the District's 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 the District's 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 the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District 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, 2021.

Report on Internal Control over Compliance

Management of the District 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 the District's 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 District's 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

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 Davis School District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 16, 2021, which contained unmodified opinions on those basic 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. 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Squire & Company, PC

Orem, Utah
November 16, 2021

DAVIS SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2021

No findings were reported in the prior year.

DAVIS SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified	No
Significant deficiency identified	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weakness identified	No
Significant deficiency identified	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 Uniform Guidance 2 CFR 200.516(a):	No

Identification of Major Federal Programs

Name of Federal Program (CFDA Number)

COVID-19 Coronavirus Relief Fund (21.019)
Special Education Cluster:
 Special Education Grants to States (84.027)
 Special Education Preschool Grants (84.173)
Economic Stabilization Fund:
 COVID-19 Governor’s Emergency Education Relief Fund (84.425C)
 COVID-19 Elementary and Secondary School Emergency Relief Fund (84.425D)

Dollar threshold used to distinguish between type A and type B programs:	\$1,846,145
Auditee qualified as low-risk auditee?	Yes

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.



Independent Auditor's Report on Compliance
and Report on Internal Control over Compliance
Required by the *State Compliance Audit Guide*

Board of Education
Davis School District

Report on Compliance

We have audited the compliance of Davis School District (the District) with the following applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2021.

- Budgetary Compliance
- Fund Balance
- Fraud Risk Assessment
- Tax Levy Revenue Recognition
- Minimum School Program – Unrestricted Programs
- Minimum School Program – Restricted Programs: Special Education, Teacher and Student Success Act, and Dual Language Immersion
- School District Tax Levies
- School Fees

Management's Responsibility

Management is responsible for compliance with the state compliance requirements referred to above.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance based on our audit of the state 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 *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about the District's 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 state compliance requirement referred to above. However, our audit does not provide a legal determination of the District's compliance with those requirements.

Opinion on Compliance

In our opinion, Davis School District complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described below. Our opinion on compliance is not modified with respect to these matters.

Program Accounting – During 2021, the District received Teacher and Student Success Act (TSSA) program funds. The State has identified specific and unique compliance requirements for the program, including guidance on what types of personnel costs are allowable. As part of our testing, we noted that the District charged administrative, custodial, and operational staff costs to the program that were unallowable. The District has subsequently removed these costs from the program. We recommend that the District take steps to ensure these types of costs not get be charged to the program in the future.

Views of Responsible Officials – The District will review its policies and internal controls and ensure timely action is taken when noncompliance is identified.

The District's response to the noncompliance findings identified in our audit is described above. The District'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 the District is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance with those state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, 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 District's 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 state compliance requirement 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 state compliance requirement 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 state compliance requirement 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Squire & Company, PC

Orem, Utah
November 16, 2021