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# Novi Community School District

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**Federal Awards Supplemental Information**  
**June 30, 2022**

**Independent Auditor's Reports**

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

**Independent Auditor's Report**

To the Board of Education  
Novi Community School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Novi Community School District (the "School District") as of and for the year ended June 30, 2022 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 27, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 27, 2022.

The accompanying schedule of expenditures of federal awards and the reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards are presented for the purpose of additional analysis, as required by the Uniform Guidance, and are 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 and the reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

*Plante & Moran, PLLC*

October 27, 2022

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  
Novi Community School District

We have audited, in accordance with 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 Novi Community School District (the "School District") as of and for the year ended June 30, 2022 and the related notes to the basic financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 27, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School 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 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 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, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2022-001, that we consider to be a significant deficiency.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School 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*.

**The School District's Response to the Finding**

*Government Auditing Standards* require the auditor to perform limited procedures on the School District's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

To Management and the Board of Education  
Novi Community School District

**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*

October 27, 2022



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Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

**Independent Auditor's Report**

To the Board of Education  
 Novi Community School District

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

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

We have audited Novi Community School District's (the "School District") compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the School District's major federal programs for the year ended June 30, 2022. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the School District and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School District's federal programs.

To the Board of Education  
Novi Community School District

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 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. 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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

To the Board of Education  
Novi Community School District

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.

*Plante & Moran, PLLC*

October 27, 2022



**Novi Community School District**

**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2022**

Program Title/Project Number/Subrecipient Name	Grant/Project Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2022	Current Year Cash Transferred to Subrecipients
<b>Clusters:</b>										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education (MDE):										
Noncash Assistance - National School Lunch Program - National Lunch Program Entitlement Commodities 2021-22	N/A	10.555	\$ 164,533	\$ -	\$ -	\$ -	\$ 164,533	\$ 164,533	\$ -	\$ -
Cash Assistance:										
Seamless Summer Option (SSO) Lunch 21-22	211961/221961	10.555	2,507,201	-	-	-	2,391,204	2,507,201	115,997	-
Supply Chain Assistance	220910	10.555	120,219	-	-	-	120,219	120,219	-	-
National School Lunch program (incl. commodities)										
Seamless Summer Option (SSO) Breakfast 21-22	211971, 221971	10.553	318,145	-	-	-	300,181	318,145	17,964	-
Summer Food Service Program for Children (SFSPC) - 2020-21 Operating and 2021-22 Extended	210904	10.559	2,010,333	1,876,743	288,977	-	422,567	133,590	-	-
Total Child Nutrition Cluster			5,120,431	1,876,743	288,977	-	3,398,704	3,243,688	133,961	-
Special Education Cluster - U.S. Department of Education - Passed through the Oakland County ISD:										
IDEA Flowthrough:										
IDEA Flowthrough 20-21	210450	84.027	852,302	848,341	399,309	-	399,309	-	-	-
IDEA Flowthrough 21-22	220450	84.027	839,844	-	-	-	641,732	800,539	158,807	-
COVID-19 - ARP IDEA Flowthrough 21-22	221280	84.027X	193,319	-	-	-	-	186,671	186,671	-
Total IDEA Flowthrough			1,885,565	848,341	399,309	-	1,041,041	987,210	345,478	-
IDEA Preschool Incentive:										
IDEA Preschool 20-21	210460	84.173	42,912	42,912	25,290	-	25,290	-	-	-
IDEA Preschool 21-22	220460	84.173	33,231	-	-	-	29,138	33,231	4,093	-
COVID-19 - ARP IDEA Preschool 21-22	221285	84.173X	19,596	-	-	-	-	19,596	19,596	-
Total Preschool Incentive			95,739	42,912	25,290	-	54,428	52,827	23,689	-
Total Special Education Cluster			1,981,304	891,253	424,599	-	1,095,469	1,040,037	369,167	-
U.S. Department of Health and Human Services - Passed through the Oakland County ISD - MDCH Medicaid Administrative - Outreach Cluster - 2021-2022 Medicaid	N/A	93.778	25,101	-	-	-	25,101	25,101	-	-
Total Clusters			7,128,836	2,767,996	713,576	-	4,519,274	4,308,826	503,128	-

**Novi Community School District**

**Schedule of Expenditures of Federal Awards (Continued)**  
**Year Ended June 30, 2022**

Program Title/Project Number/Subrecipient Name	Grant/Project Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2022	Current Year Cash Transferred to Subrecipients
<b>Other federal awards:</b>										
U.S. Department of Agriculture: Passed through the Michigan Department of Education: COVID-19 Pandemic EBT Local Level Costs	210980	10.649	\$ 614	\$ -	\$ -	\$ -	\$ 614	\$ 614	\$ -	\$ -
Care Food Program: Child and Adult Care Food Program 2020-21 Child and Adult Care Food Program 2021-22	211920, 211925 221920	10.558 10.558	292 918	- -	- -	- -	292 858	292 918	- 60	- -
Total Care Food Program			1,210	-	-	-	1,150	1,210	60	-
Total U.S. Dept. of Agriculture, passed through the WDE, noncluster programs			1,824	-	-	-	1,764	1,824	60	-
<b>U.S. Department of Education -</b>										
Passed through the Michigan Department of Education - Federal Adult Education ABE Instruction: Adult Education ABE Instruction 2021 Adult Education ABE Instruction 2022	211130 221130	84.002 84.002	117,600 119,417	117,600 -	53,608 -	- -	53,608 97,735	119,417 119,417	- 21,682	- -
Total Federal ABE			237,017	117,600	53,608	-	151,343	119,417	21,682	-
<b>Title I Part A:</b>										
Title I Part A 20-21 Title I Part A 21-22	211530 221530	84.010 84.010	108,145 105,314	108,145 -	57,866 -	- -	57,866 70,346	- 105,314	- 34,968	- -
Total Title I Part A			213,459	108,145	57,866	-	128,212	105,314	34,968	-
<b>Title II Part A:</b>										
Title II Part A 20-21 Title II Part A 21-22	210520 220520	84.367 84.367	107,243 81,134	98,662 -	94,080 -	- -	94,770 2,089	690 7,629	- 5,540	- -
Total Title II Part A			188,377	98,662	94,080	-	96,859	8,319	5,540	-
<b>Title III LEP - English Proficiency:</b>										
Title III LEP 2021 Title III LEP 2022	210580 220580	84.365 84.365	262,230 219,152	177,185 -	99,304 -	- -	99,304 43,475	- 72,979	- 29,504	- -
Total Title III LEP			481,382	177,185	99,304	-	142,779	72,979	29,504	-
<b>Title III Part A - Instruction for Immigrant Students:</b>										
Title III Part A 20-21 Title III Part A 21-22	210570 220570	84.365 84.365	67,244 115,422	36,704 -	36,704 -	- -	36,704 42,233	- 72,229	- 29,996	- -
Total Title III Part A			182,666	36,704	36,704	-	78,937	72,229	29,996	-
<b>Title IV Part A - SSAE:</b>										
Title IV LEP 2021 Title IV LEP 2022	210750 220750	84.424A 84.424A	11,334 11,512	9,822 -	9,822 -	- -	9,822 -	- 1,086	- 1,086	- -
Total Title IV LEP			22,846	9,822	9,822	-	9,822	1,086	1,086	-

**Novi Community School District**

**Schedule of Expenditures of Federal Awards (Continued)**

**Year Ended June 30, 2022**

Program Title/Project Number/Subrecipient Name	Grant/Project Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2022	Current Year Cash Transferred to Subrecipients
<b>Other federal awards (continued):</b>										
Education Stabilization Fund (ESF):										
COVID-19 ESSER Formula Fund I	203710	84.425D	\$ 103,290	\$ 103,290	\$ 6,411	\$ -	\$ 6,411	\$ -	\$ -	\$ -
COVID-19 ESSER Equity Fund I	203720	84.425D	15,439	15,439	15,439	-	15,439	-	-	-
COVID-19 ESSER Formula Fund II	213712	84.425D	339,754	-	-	-	339,754	339,754	-	-
COVID-19 ESSER II - Summer Programming	213722	84.425D	99,373	-	-	-	-	99,372	99,372	-
COVID-19 ESSER II - Credit Recovery	213742	84.425D	5,500	-	-	-	-	5,100	5,100	-
COVID-19 ESSER III ARP Formula	213713	84.425U	508,892	-	-	-	38,629	54,102	15,473	-
COVID-19 ESSER III Formula 11t	213723	84.425U	6,545,146	-	-	-	-	5,196,846	5,196,846	-
Total Education Stabilization Fund Program			7,617,194	118,729	21,850	-	400,233	5,695,174	5,316,791	-
Total U.S. Department of Education, passed through the MDE, noncluster programs			8,942,941	666,847	373,234	-	1,008,165	6,074,518	5,439,567	-
Federal Communications Commission - COVID-19 Emergency Connectivity Funds - 2021-22	N/A	32.009	73,000	-	-	-	73,000	73,000	-	-
Total federal awards			\$ 16,144,801	\$ 3,434,843	\$ 1,086,810	\$ -	\$ 5,602,223	\$ 10,458,168	\$ 5,942,755	\$ -

**Novi Community School District**

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**Reconciliation of Basic Financial Statements Federal Revenue  
with Schedule of Expenditures of Federal Awards**

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	<b>Year Ended June 30, 2022</b>
Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 11,434,723
Federal revenue for which the School District is considered a vendor rather than a subrecipient	<u>(976,555)</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 10,458,168</u></u>

**Notes to Schedule of Expenditures of Federal Awards**

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**Year Ended June 30, 2022**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Novi Community School District (the "School District") under programs of the federal government for the year ended June 30, 2022. 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 Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District.

**Note 2 - Summary of Significant Accounting Policies**

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The pass-through entity identifying numbers are presented where available.

The School District has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

**Note 3 - Grant Auditor Report**

Management has utilized the Michigan Department of Education NexSys Grant Auditor Report (GAR) in preparing the schedule of expenditures of federal awards. Differences, if any, between the GAR and the schedule of expenditures of federal awards relate to the timing of payments and the fiscal year to which the payments relate.

**Note 4 - Noncash Assistance**

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance and is reported on the Schedule.

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## Schedule of Findings and Questioned Costs

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**Novi Community School District**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2022**

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

Noncompliance material to financial statements noted?        Yes   X   None reported

**Federal Awards**

Internal control over major programs:

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

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?        Yes   X   No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.425U 84.425D	Education Stabilization Fund	Unmodified
84.027 84.027X 84.173 84.173X	Special Education Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?   X   Yes        No

**Novi Community School District**

**Schedule of Findings and Questioned Costs (Continued)**

**Year Ended June 30, 2022**

**Section II - Financial Statement Audit Findings**

Reference Number	Finding
2022-001	<p><b>Finding Type</b> - Significant deficiency</p> <p><b>Criteria</b> - The School District's internal control structure should ensure that accounting data is properly calculated and reported in accordance with generally accepted accounting principles.</p> <p><b>Condition</b> - The accounts payable balance at June 30, 2022 is overstated in the government-wide statements and for several governmental funds.</p> <p><b>Context</b> - Accounts payable at June 30, 2022 include balances remaining from June 30, 2021 that were subsequently paid and no longer represent obligations of the School District as of June 30, 2022.</p> <p><b>Cause</b> - The review of the accounts payable detail did not detect that accounts payable inappropriately included balances from the prior year that should no longer be in accounts payable at June 30, 2022.</p> <p><b>Effect</b> - In the General Fund, accounts payable and expenditures are overstated by \$319,131. In the 2020 Capital Projects Fund, accounts payable and expenditures are overstated by \$1,140,528. In the nonmajor governmental funds, accounts payable and expenditures are overstated by \$240,469. For the governmental activities, accounts payable is overstated by \$1,700,128, capital assets are overstated by \$1,140,528, and expenses are overstated by \$559,600.</p> <p><b>Recommendation</b> - A more thorough review of the accounts payable detail should be performed at year end in order to ensure that there are no balances that are inappropriately recorded in accounts payable or that require further investigation as to their proper accounting treatment.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - The School District agrees with the finding and will ensure that on a go forward basis all balance sheet reconciliations have a more thorough review performed after they are initially prepared.</p>

**Section III - Federal Program Audit Findings**

Reference Number	Finding	Questioned Costs
<b>Current Year</b>	None	