
Berrien Regional Education Service Agency

**Federal Awards
Supplemental Information
June 30, 2021**

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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
Berrien Regional Education Service Agency

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Berrien Regional Education Service Agency (the "Agency") as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements. We issued our report thereon dated October 26, 2021, which contained an unmodified opinion on the 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 26, 2021.

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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

Plante & Moran, PLLC

October 26, 2021

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
Berrien Regional Education Service Agency

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 financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Berrien Regional Education Service Agency (the "Agency") as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated October 26, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency'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 Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 Agency'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 did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2021-001, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency'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 Agency's Response to the Finding

The Agency's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Agency's response was not subjected to the 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
Berrien Regional Education Service Agency

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 Agency'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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

October 26, 2021

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
Berrien Regional Education Service Agency

Report on Compliance for Each Major Federal Program

We have audited Berrien Regional Education Service Agency's (the "Agency") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the Agency's major federal programs for the year ended June 30, 2021. The Agency'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 Agency'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* (the "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 Agency'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 Agency's compliance.

Opinion on Each Major Federal Program

In our opinion, the Agency 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 the major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the Agency 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 Agency'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 Agency's internal control over compliance.

To the Board of Education
Berrien Regional Education Service Agency

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 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.

Plante & Moran, PLLC

October 26, 2021

Berrien Regional Education Service Agency

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Program Title/Project Number/Subrecipient Name	CFDA Number	Project/Program Number	Approved Awards Amount	(Memo Only) Prior Years Expenditures	Accrued (Deferred) Revenue at July 1, 2020	Adjustments and Transfers	Federal Funds/Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2021	Total Amount Provided to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
Noncash assistance (commodities) -										
National School Lunch Program - Entitlement Commodities 2020-2021	10.555	N/A	\$ 13,624	\$ -	\$ -	\$ -	\$ 13,624	\$ 13,624	\$ -	\$ -
Cash assistance -										
National School Lunch Program:										
SFSP Operating-2020-21	10.555	200900	15,012	-	-	-	15,012	15,012	-	-
Extended Summer Food Program-2020-21	10.555	210904	154,098	-	-	-	147,983	154,098	6,115	-
COVID-19 Unanticipated School Closure Summer Food School Program-2019-20	10.555	200902	88,382	88,382	47,520	-	-	-	-	-
Total Child Nutrition Cluster	10.555		271,116	88,382	47,520	-	224,139	182,734	6,115	-
Special Education Cluster - U.S. Department of Education:										
Passed through the Michigan Department of Education - Special Education Flowthrough:										
Project number 210450 2021	84.027	210450 2021	6,937,553	-	-	47,520	4,292,705	6,937,553	2,644,848	1,800,118
Project number 200450 1920	84.027	200450 1920	6,661,817	6,252,314	2,175,283	-	2,584,786	409,503	-	-
Project number 200493 2021	84.027	200493 2021	142,600	-	-	-	-	142,600	142,600	-
Project number 190450 1819	84.027	190450 1819	6,759,693	6,755,544	-	(4,149)	(4,149)	-	-	-
Total Special Education Flowthrough	84.027		20,501,663	13,007,858	2,175,283	(4,149)	6,873,342	7,489,656	2,787,448	1,800,118
Preschool Incentive:										
Project number 210460 2021	84.173	210460 2021	214,490	-	-	-	154,098	178,676	24,578	189,721
Project number 200460 1920	84.173	200460 1920	212,200	176,830	82,764	-	-	35,370	-	-
Total Preschool Incentive	84.173		426,690	176,830	82,764	-	-	214,046	24,578	189,721
Total Special Education Cluster			20,928,353	13,184,688	2,258,047	(4,149)	7,145,574	7,703,702	2,812,026	1,989,839
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Michigan Department of Community Health - Medicaid Outreach - 2020-2021										
93.778	N/A		110,759	-	-	118,134	272,232	110,759	-	-
Total clusters			21,310,228	13,273,070	2,305,567	(4,149)	7,480,472	7,997,195	2,818,141	2,133,233
Other federal awards:										
U.S. Department of Education - Passed through the Michigan Department of Education:										
Title I, Regional Assistance Grant:										
Project number 211570/2021	84.010	211570/2021	925,096	-	-	-	386,959	841,351	454,392	727,385
Project number 201570/1920	84.010	201570/1920	757,652	473,643	-	-	58,913	58,913	-	-
Project number 191570/1819	84.010	191570/1819	801,665	556,099	-	-	-	1,952	-	-
Total Title I, Regional Assistance Grant	84.010		2,484,413	1,029,742	-	-	447,824	902,216	454,392	727,385
PDG B-5-Trusted Advisors -										
Project number 213910	93.434	213910	25,000	-	-	-	-	15,086	15,086	-
COVID-19 Governor's Emergency Education Relief Fund (GEER) -										
Project number 201200 2021	84.425C	201200	29,511	-	-	1,952	-	29,511	29,511	-
Title I, Part D:										
Project number 211700 2021	84.013	211700 2021	223,983	-	-	-	-	123,588	123,588	-
Project number 201700 1920	84.013	201700 1920	126,868	62,610	21,593	-	21,593	-	-	-
Total Title I, Part D	84.013		350,851	62,610	21,593	-	21,593	123,588	123,588	-
Early Intervention Services (IDEA):										
Project number 211340 2021	84.181	211340 2021	183,256	-	-	-	-	181,580	181,580	-
Project number 201340 1920	84.181	201340 1920	179,519	167,362	95,918	-	-	12,157	-	-
Total Early Intervention Services (IDEA)	84.181		362,775	167,362	95,918	-	108,075	193,737	181,580	-

Berrien Regional Education Service Agency

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Program Title/Project Number/Subrecipient Name	CFDA Number	Project/Program Number	Approved Awards Amount	(Memo Only) Prior Years Expenditures	Accrued (Deferred) Revenue at July 1, 2020	Adjustments and Transfers	Federal Funds/Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2021	Total Amount Provided to Subrecipients
Other federal awards (continued):										
U.S. Department of Education -										
Passed through the Michigan Department of Education (continued):										
Homeless Students Assistance Grants:										
Project number 212320 2021	84.196	212320 2021	\$ 169,600	\$ -	\$ -	\$ -	\$ 66,676	\$ 83,370	\$ 16,694	\$ -
Project number 202320 1920	84.196	202320 1920	64,000	64,000	-	(2,000)	(2,000)	-	-	-
Total Homeless Students Assistance Grants	84.196		233,600	64,000	-	(2,000)	64,676	83,370	16,694	-
Career and Technical Education - Basic Grants to States:										
CTE Perkins 213520/211219	84.048	213520/211219	601,876	-	-	(50)	544,950	601,926	56,926	468,525
CTE Perkins 203520/201219	84.048	203520/201219	639,391	639,343	124,162	50	124,212	-	-	-
Criteria for Career Pathways 213480 211232	84.048	213480 211232	11,434	-	-	-	-	11,434	11,434	-
Criteria for Career Pathways 213480 211231	84.048	213480 211231	11,434	-	-	-	-	11,434	11,434	-
Criteria for Career Pathways 203480 201230	84.048	203480 201230	98,374	-	-	-	98,374	98,374	-	98,374
Criteria for Career Pathways 203480 201229	84.048	203480 201229	89,272	-	-	-	-	89,272	-	-
Total Career and Technical Education	84.048		1,451,781	639,343	124,162	-	-	812,440	79,794	656,171
Total noncluster programs passed through Michigan Department of Education										
Coronavirus Relief Fund - U.S. Department of Education			4,937,931	1,963,057	241,673	(2,000)	1,498,976	2,159,948	900,645	1,383,556
Passed through Copper Country ISD -						89,272			89,272	
COVID-19 - CRF MiConnect/MAISA			2,656	-	-	-	2,656	2,656	-	-
Total federal financial awards	21.019	20-21	\$ 26,260,815	\$ 2,547,240	\$ -	\$ (6,149)	\$ -	\$ 2,656	\$ -	\$ -
			15,236,127	2,547,240		8,982,104	10,159,799	3,718,786	3,516,789	

Berrien Regional Education Service Agency

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

Year Ended June 30, 2021

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 10,115,605
Revenue deferred in the current year for financial statement purposes as not meeting the available criteria of GASB Statement No. 33	38,045
Prior year payments recaptured in the current year	<u>6,149</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 10,159,799</u></u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Berrien Regional Education Service Agency (the "Agency") 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 Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Agency, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Agency.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the modified accrual basis of accounting. Such expenditures, except for those related to CFDA 21.019, Coronavirus Relief Fund (CRF), 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. Pass-through entity identifying numbers are presented where available.

CRF does not apply 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*, but rather applies the U.S. Department of Treasury's guidance and frequently asked questions, as codified in the Federal Register.

The Agency 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 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 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance. Noncash assistance received by the grantee during the year ended June 30, 2021 is included in the schedule of expenditures of federal awards.

Note 5 - Adjustments and Transfers

During the year ended June 30, 2021, there were net adjustments of \$(4,149) in the Special Education Flowthrough Grant (CFDA #84.027) and \$(2,000) in the Homeless Students Assistance Grant (CFDA #84.196), reflecting adjustments made during the year for prior year payments recaptured in the current year. There was also the following transfer identified:

Transferred From	Amount	Transferred To
Career and Technical Education (CFDA #84.048) CTE Perkins 213520/211219	\$ 50	Career and Technical Education (CFDA #84.048) CTE Perkins 203520/201219

Berrien Regional Education Service Agency

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Note 6 - Federal Awards Provided to Subrecipients

The expenditures related to federal awards provided to subrecipients for the year ended June 30, 2021 are as follows:

Program Title/Project Number/Subrecipient Name	CFDA Number	Current Year Cash Transferred to Subrecipient
Career and Technical Education - CTE Perkins 213520/211219 - Passed through to:		
Benton Harbor Public Schools	84.048	\$ 20,606
Berrien Springs Public Schools		12,549
Brandywine Public Schools		12,389
Bridgman Public Schools		5,991
Buchanan Public Schools		16,873
Coloma Public Schools		26,115
Countryside Academy		5,971
Lakeshore Public Schools		28,581
Niles Public Schools		45,437
River Valley		2,000
St. Joseph Public Schools		40,301
Christen Hopkins		2,226
Heritage Southwest ISD		109,810
Van Buren ISD		139,676
Total CTE Perkins - Project number 213520/211219		468,525
Medicaid Outreach - 2020-2021 - Passed through to:		
Benton Harbor Public Schools	93.778	9,561
Benton Harbor Charter Schools		2,733
Berrien Springs Public Schools		22,034
Brandywine Public Schools		7,564
Bridgman Public Schools		4,606
Buchanan Public Schools		9,028
Coloma Public Schools		7,285
Countryside Academy		4,434
Eau Claire Public Schools		4,215
Lakeshore Public Schools		16,467
New Buffalo Public Schools		3,361
Niles Public Schools		20,285
River School		480
River Valley		3,278
Riverside Public Schools		445
St. Joseph Public Schools		17,570
Watervliet Public Schools		8,738
M.C. Wells		1,310
Total Medicaid Outreach - 2020-2021		143,394
Special Education - IDEA Flowthrough - Project number 210450- 2021 - Passed through to:		
Berrien Springs Public Schools	84.027	660,268
Lakeshore Public Schools		444,706
Niles Public Schools		695,144
Total Special Education - IDEA Flowthrough - Project number 210450-2021		1,800,118

Berrien Regional Education Service Agency

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Note 6 - Federal Awards Provided to Subrecipients (Continued)

Program Title/Project Number/Subrecipient Name	CFDA Number	Current Year Cash Transferred to Subrecipient
Special Education - Preschool Incentive - Project number 210460-2021 - Passed through to:		
Coloma Public Schools	84.173	\$ 86,707
Niles Public Schools		103,014
		<hr/>
Total Special Education - Preschool Incentive - Project number 210460-2021		189,721
Title I Regional Assistance Grant - Project number 211570/2021 - Passed through to:		
Benton Harbor Public Schools	84.010	518,406
Niles Public Schools		62,037
M.C. Wells		146,942
		<hr/>
Total Title I Regional Assistance Grant - Project number 211570/2021		727,385
Career and Technical Education - Criteria for Career Pathways 203480 201230 - Passed through to Heritage Southwest ISD	84.048	98,374
Career and Technical Education - Criteria for Career Pathways 203480 201229 - Passed through to Heritage Southwest ISD	84.048	89,272
		<hr/>
Total		<u><u>\$ 3,516,789</u></u>

Berrien Regional Education Service Agency

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(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 None reported

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 2 CFR 200.516(a)? Yes No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
84.027, 84.173	Special Education Cluster
84.048	Career and Technical Education
84.010	Title I, Regional Assistance Grant

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

Auditee qualified as low-risk auditee? Yes No

Berrien Regional Education Service Agency

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2021

Section II - Financial Statement Audit Findings

Reference Number	Finding
2021-001	<p>Finding Type - Significant deficiency</p> <p>Criteria - The Agency's internal control structure should ensure that financial information is complete, accurate, and made available to management and those charged with governance in a timely and orderly manner.</p> <p>Condition - Several account balances in the Agency's books and records for the 2021 fiscal year were not reconciled properly and closed prior to commencement of the audit and, thus, were identified by either the Agency or as part of the audit process to be improperly recorded. Several adjustments and reclassifications to the Agency's general ledger were discussed with management during our audit process and recorded by management as a result. Additionally, there were several modifications made to the schedule of expenditures of federal awards during the audit process as a result of the aforementioned adjustments to financial statement account balances.</p> <p>Context - Adjustments and reclassifications that were identified during the audit, either by management or as a result of audit procedures, impacted expenditures, revenue, assets, and liabilities within the Agency's governmental funds. These adjustments and reclassifications were corrected by management and are reflected in the Agency's June 30, 2021 governmental funds financial statements. There were also modifications made to the schedule of expenditures of federal awards as a result of the financial statements adjustments.</p> <p>Cause - The Agency did not have controls and processes in place to analyze, adjust, and independently review account balances prior to commencement of the audit.</p> <p>Effect - Account balances were not completely reconciled and adjusted prior to the commencement of the audit. The net effect of all adjustments was to increase net position by approximately \$358,000.</p> <p>Recommendation - We recommend that the Agency continue to review and revise its year-end closing accounting procedures and controls to make certain that all account balances and the schedule of expenditures of federal awards are completely and accurately reconciled and reviewed throughout the year and prior to the commencement of the annual audit.</p> <p>Views of Responsible Officials and Planned Corrective Actions - Berrien Regional Education Service Agency agrees with the above recommendation. The Agency agrees that all adjustments, schedules, and account balance reconciliations should be completed throughout the year before the year-end audit process. The Agency continues to use its resources to adequately review and revise year-end closing procedures to make certain all account balance reconciliations are completed accurately before the annual audit.</p>

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	