

**DOLTON SCHOOL DISTRICT NO. 149**

**COOK COUNTY, ILLINOIS**

**UNIFORM GUIDANCE REPORT**

FOR THE YEAR ENDED  
JUNE 30, 2021

 **John Kasperek Co.**  

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**CERTIFIED PUBLIC ACCOUNTANTS**

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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 the Board of Education  
Dolton School District No. 149  
Calumet City, Illinois

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 Dolton School District No. 149 (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 February 15, 2022.

**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 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. 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.

*John Kasperuk Co., Inc.*

Calumet City, Illinois  
February 15, 2022

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Dolton School District No. 149  
Calumet City, Illinois

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

We have audited Dolton School District No. 149's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Dolton School District No. 149's major federal programs for the year ended June 30, 2021. Dolton School District No. 149'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 Dolton School District No. 149'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 Dolton School District No. 149'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 Dolton School District No. 149's compliance.

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

In our opinion, Dolton School District No. 149 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.

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs. Those instances of noncompliance related to the following programs and compliance requirements were:

Finding #	Assistance Listing #	Program (or Cluster) Name	Compliance Requirement
2021-001	84.425D	Education Stabilization Fund Under The Coronavirus Aid, Relief, and Security Act	Reporting
2021-002	84.425D	Education Stabilization Fund Under The Coronavirus Aid, Relief, and Security Act	Reporting
2021-003	84.425D	Education Stabilization Fund Under The Coronavirus Aid, Relief, and Security Act	Reporting
2021-004	84.367A	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Reporting
2021-005	84.010A	Title I- Low Income	Reporting

Our opinion on each major federal program is not modified with respect to these matters.

Dolton School District No. 149’s response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. Dolton School District No. 149’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 Dolton School District No. 149 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 Dolton School District No. 149’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 Dolton School District No. 149’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 Dolton School District No. 149, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Dolton School District No. 149's basic financial statements. We issued our report thereon dated February 15, 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. 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 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.

*John Kasperuk Co., Inc.*

Calumet City, Illinois  
February 15, 2022

**DOLTON SCHOOL DISTRICT NO. 149  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

<i>Federal Grantor/Program or Cluster Title</i>	<i>Assistance Listing Number</i>	<i>Pass-through Grantor and Number</i>	<i>Passed-through to Subrecipients (\$)</i>	<i>Federal Expenditures(\$)</i>
<b><i>Child Nutrition Cluster</i></b>				
United States Department of Agriculture School Breakfast Program				
School Breakfast Program	10.553	Illinois State Board of Education, 20-4220-00		\$ 3,860
Total School Breakfast Program				<u>3,860</u>
National School Lunch Program				
National School Lunch Program	10.555	Illinois State Board of Education, 20-4210-00		6,149
National School Lunch Program (non-cash commodity)	10.555	Illinois State Board of Education,07016149002A1		66,381
National School Lunch Program (non-cash commodity)	10.555	Illinois State Board of Education,07016149002A1-DOD		72,530
Total National School Lunch Program				<u>145,060</u>
Summer Food Service Program for Children				
Summer Food Service Program for Children	10.559	Illinois State Board of Education, 20-4225-00		413,249
Summer Food Service Program for Children	10.559	Illinois State Board of Education, 21-4225-00		1,005,527
Total Summer Food Service Program for Children				<u>1,418,776</u>
Total United States Department of Agriculture				<u>1,567,696</u>
<b><i>Total Child Nutrition Cluster</i></b>	<b>M</b>			<u>1,567,696</u>
<b><i>Medicaid Cluster</i></b>				
Department of Health and Human Services Medical Assistance Program				
Medical Assistance Program	93.778	Illinois Department of Healthcare and Family Services,21-4991-00		171,411
Total Medical Assistance Program				<u>171,411</u>
Total Department of Health and Human Services				<u>171,411</u>
<b><i>Total Medicaid Cluster</i></b>				<u>171,411</u>

*The accompanying notes are an intergral part of this schedule*



**DOLTON SCHOOL DISTRICT NO. 149**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<i>Federal Grantor/Program or Cluster Title</i>	<i>Assistance Listing Number</i>	<i>Pass-through Grantor and Number</i>	<i>Passed-through to Subrecipients (\$)</i>	<i>Federal Expenditures(\$)</i>
<b>Special Education Cluster (IDEA)</b>				
Department of Education				
Special Education Grants to States				
Special Education Grants to States	84.027A	Illinois State Board of Education and ECHO,20-4620-00	\$	1,171
Special Education Grants to States	84.027A	Illinois State Board of Education, 21-4620-00		600,057
Total Special Education Grants to States				<u>601,228</u>
Special Education Preschool Grants				
Special Education Preschool Grants	84.173A	Illinois State Board of Education and ECHO,20-4600-00		2,818
Special Education Preschool Grants	84.173A	Illinois State Board of Education, 21-4600-00		12,533
Total Special Education Preschool Grants				<u>15,351</u>
<i>Total Department of Education</i>				<u>616,579</u>
<b>Total Special Education Cluster (IDEA)</b>				<b>616,579</b>
<b>Other Programs</b>				
Department of Education				
Title I Grants to Local Educational Agencies				
Title I Grants to Local Educational Agencies	84.010A	Illinois State Board of Education, 21-4331-00		130,334
Title I Grants to Local Educational Agencies	84.010A	Illinois State Board of Education, 21-4300-00		1,438,691
Total Title I Grants to Local Educational Agencies				<u>1,569,025</u>
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)				
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367A	Illinois State Board of Education, 21-4932-00		273,426
Total Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	<b>M</b>			<u>273,426</u>

*The accompanying notes are an integral part of this schedule*

**DOLTON SCHOOL DISTRICT NO. 149**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<i>Federal Grantor/Program or Cluster Title</i>	<i>Assistance Listing Number</i>	<i>Pass-through Grantor and Number</i>	<i>Passed-through to Subrecipients (\$)</i>	<i>Federal Expenditures(\$)</i>
Student Support and Academic Enrichment Program				
Student Support and Academic Enrichment Program	84.424A	Illinois State Board of Education, 21-4400-00		\$ 988
Total Student Support and Academic Enrichment Program				<u>988</u>
Education Stabilization Fund				
Education Stabilization Fund	84.425D	Illinois State Board of Education, 20-4998-ER		1,391,840
Education Stabilization Fund	84.425D	Illinois State Board of Education, 21-4998-EC		16,688
Education Stabilization Fund	84.425D	Illinois State Board of Education, 21-4998-DE	\$ 1,758	<u>100,639</u>
Total Education Stabilization Fund	<b>M</b>		<u>1,758</u>	<u>1,509,167</u>
<i>Total Department of Education</i>			1,758	3,352,606
United States Department of Agriculture				
Fresh Fruit and Vegetable Program				
Fresh Fruit and Vegetable Program	10.582	Illinois State Board of Education, 21-4240-20		492
Fresh Fruit and Vegetable Program	10.582	Illinois State Board of Education, 21-4240-21		59,837
Total Fresh Fruit and Vegetable Program				<u>60,329</u>
<i>Total United States Department of Agriculture</i>				<u>60,329</u>
<b>Total Other Programs</b>				<u>3,412,935</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 1,758</u>	<u>\$ 5,768,621</u>

M- program was audited as a major program as defined by §200.518.

*The accompanying notes are an integral part of this schedule*

**DOLTON SCHOOL DISTRICT NO. 149**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDING JUNE 30, 2021**

**Note 1: Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of Dolton School District No. 149 (District) under programs of the federal government for the year ended June 30, 2021. The information in this 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 (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 net position or cash flows of the District.

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

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. 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.

**Note 3: Indirect Cost Rate**

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

**Note 4: Subrecipients**

The District paid \$1,758 for chromebooks that were provided to Christ Our Savior under the Education Stabilization Fund Under The Coronavirus Aid, Relief, And Economic Security Act Grant 4998-DE.

**Note 5: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by Dolton School District No. 149 and should be included in the Schedule of Expenditures of Federal Awards:

Non-Cash Commodities (Assistance Listing Number 10.555):	\$66,381	
Other Non-Cash Assistance - Dept. of Defense Fruits & Vegetables	72,530	
Total Non-Cash	\$138,911	

**Note 6: Other Information**

The District did not have any federal insurance in effect during the year ended June 30, 2021. The District did not have any loans or loan guarantees outstanding as of June 30, 2021. The District had no federal grants requiring matching expenditures.

**Note 7: Major Program Determination**

In accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, major programs for the District are individual programs or a cluster of programs determined by using a risk-based analysis. The threshold for distinguishing Type A and Type B programs was \$750,000.

**DOLTON SCHOOL DISTRICT NO. 149**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDING JUNE 30, 2021**

**SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unmodified  
(Unmodified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

- Material weakness(es) identified?        YES   X   None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)?        YES   X   None Reported
- Noncompliance material to the financial statements noted?        YES   X   NO

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

- Material weakness(es) identified?        YES   X   None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)?        YES   X   None Reported

Type of auditor's report issued on compliance for major programs: Unmodified  
(Unmodified, Qualified, Adverse, Disclaimer)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)?   X   YES        NO

**IDENTIFICATION OF MAJOR PROGRAMS:**

ASSISTANCE LISTING NUMBER (S)	NAME OF FEDERAL PROGRAM or CLUSTER	AMOUNT OF FEDERAL PROGRAM
84.425D	Education Stabilization Fund Under The Coronavirus Aid, Relief, And Economic Security Act	\$ 1,509,167
10.553, 10.555, 10.559	Child Nutrition Cluster	1,567,696
84.367A	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	273,426
<b>Total Amount Tested as Major</b>		\$ 3,350,289

Total Federal Expenditures for 7/1/20-6/30/21 \$5,768,621

% tested as Major 58.08%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee?        YES   X   NO

**DOLTON SCHOOL DISTRICT NO. 149  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDING JUNE 30, 2021**

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**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

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**1. FINDING NUMBER:** 2021- 001      **2. THIS FINDING IS:**       New       Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

**3. Federal Program Name and Year:**      Education Stabilization Fund Under The Coronavirus Aid, Relief, and Security Act  
2021

**4. Project No.:**      20-4998-ER      **5. Assistance Listing No.:**      84.425D

**6. Passed Through:**      Illinois State Board of Education

**7. Federal Agency:**      U.S. Department of Education

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**8. Criteria or specific requirement (including statutory, regulatory, or other citation)**

The compliance requirements for "L.Reporting" generally requires that LEA's report financial information to the pass-through entity and that those reports are accurate and supported by the underlying accounting records.

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**9. Condition**

The School District did not comply with the requirements of filing quarterly and final reports by the due dates set by ISBE.

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**10. Questioned Costs**

N/A

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**11. Context**

The School District did not timely file three quarterly expenditure report. The report for the quarter ending 6/30/21, due 7/20/21, was submitted on 8/6/21. The report for the quarter ending 3/31/21 due 4/20/21, was submitted on 5/5/21. The report for the quarter ending 9/30/20, due 10/20/20, was submitted on 11/13/20.

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**12. Effect**

The District was not compliant with reporting requirements. Due to the late filing of reports, ISBE could freeze the School District's federal funds.

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**13. Cause**

Policies and procedures are in place that provide reasonable assurance that reports of federal awards submitted to ISBE are filed in a timely manner by the due dates provided by ISBE. The School District did not follow this process.

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**14. Recommendation**

We recommend that management review its policies and procedures and implement changes to strengthen internal control over federal reporting.

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**15. Management's response**

The District will establish procedures for internal controls that will assure that we submit quarterly reports 15 days prior to the due date. The Business Manager will be responsible to certify to the Superintendent that these timelines have been achieved. In the event that the timelines are not met the Superintendent will notify the Board of Education.

**DOLTON SCHOOL DISTRICT NO. 149  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDING JUNE 30, 2021**

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**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

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**1. FINDING NUMBER:** 2021- 002      **2. THIS FINDING IS:**       New       Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

**3. Federal Program Name and Year:**      Education Stabilization Fund Under The Coronavirus Aid, Relief, and Security Act  
2021

**4. Project No.:**      21-4998-DE      **5. Assistance Listing No.:**      84.425D

**6. Passed Through:**      Illinois State Board of Education

**7. Federal Agency:**      U.S. Department of Education

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**8. Criteria or specific requirement (including statutory, regulatory, or other citation)**

The compliance requirements for "L.Reporting" generally requires that LEA's report financial information to the pass-through entity and that those reports are accurate and supported by the underlying accounting records.

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**9. Condition**

The School District did not comply with the requirements of filing quarterly and final reports by the due dates set by ISBE.

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**10. Questioned Costs**

N/A

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**11. Context**

The School District did not timely file two quarterly expenditure report. The report for the quarter ending 6/30/21, due 7/20/21, was submitted on 8/6/21. The report for the quarter ending 3/31/21 due 4/20/21, was submitted on 4/22/21.

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**12. Effect**

The District was not compliant with reporting requirements. Due to the late filing of reports, ISBE could freeze the School District's federal funds.

---

**13. Cause**

Policies and procedures are in place that provide reasonable assurance that reports of federal awards submitted to ISBE are filed in a timely manner by the due dates provided by ISBE. The School District did not follow this process.

---

**14. Recommendation**

We recommend that management review its policies and procedures and implement changes to strengthen internal control over federal reporting.

---

**15. Management's response**

The District will establish procedures for internal controls that will assure that we submit quarterly reports 15 days prior to the due date. The Business Manager will be responsible to certify to the Superintendent that these timelines have been achieved. In the event that the timelines are not met the Superintendent will notify the Board of Education.

**DOLTON SCHOOL DISTRICT NO. 149  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDING JUNE 30, 2021**

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**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

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**1. FINDING NUMBER:** 2021- 003      **2. THIS FINDING IS:**       New       Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

**3. Federal Program Name and Year:**      Education Stabilization Fund Under The Coronavirus Aid, Relief, and Security Act  
2021

**4. Project No.:**      21-4998-EC      **5. Assistance Listing No.:**      84.425D

**6. Passed Through:**      Illinois State Board of Education

**7. Federal Agency:**      U.S. Department of Education

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**8. Criteria or specific requirement (including statutory, regulatory, or other citation)**

The compliance requirements for "L.Reporting" generally requires that LEA's report financial information to the pass-through entity and that those reports are accurate and supported by the underlying accounting records.

---

**9. Condition**

The School District did not comply with the requirements of filing quarterly and final reports by the due dates set by ISBE.

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**10. Questioned Costs**

N/A

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**11. Context**

The School District did not timely file four quarterly expenditure report. The report for the quarter ending 6/30/21, due 7/20/21, was submitted on 8/6/21. The report for the quarter ending 3/31/21 due 4/20/21, was submitted on 4/22/21. The report for the quarter ending 12/31/20, due 1/20/21, was submitted on 1/21/21. The report for the quarter ending 9/30/20, due 10/20/20, was submitted on 11/6/20.

---

**12. Effect**

The District was not compliant with reporting requirements. Due to the late filing of reports, ISBE could freeze the School District's federal funds.

---

**13. Cause**

Policies and procedures are in place that provide reasonable assurance that reports of federal awards submitted to ISBE are filed in a timely manner by the due dates provided by ISBE. The School District did not follow this process.

---

**14. Recommendation**

We recommend that management review its policies and procedures and implement changes to strengthen internal control over federal reporting.

---

**15. Management's response**

The District will establish procedures for internal controls that will assure that we submit quarterly reports 15 days prior to the due date. The Business Manager will be responsible to certify to the Superintendent that these timelines have been achieved. In the event that the timelines are not met the Superintendent will notify the Board of Education.

**DOLTON SCHOOL DISTRICT NO. 149  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDING JUNE 30, 2021**

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**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

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**1. FINDING NUMBER:** 2021- 004      **2. THIS FINDING IS:**       New       Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

**3. Federal Program Name and Year:**      Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) 2021

**4. Project No.:**      21-4932-00      **5. Assistance Listing No.:**      84.367A

**6. Passed Through:**      Illinois State Board of Education

**7. Federal Agency:**      U.S. Department of Education

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**8. Criteria or specific requirement (including statutory, regulatory, or other citation)**

The compliance requirements for "L.Reporting" generally requires that LEA's report financial information to the pass-through entity and that those reports are accurate and supported by the underlying accounting records.

---

**9. Condition**

The School District did not comply with the requirements of filing quarterly and final reports by the due dates set by ISBE.

---

**10. Questioned Costs**

N/A

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**11. Context**

The School District did not timely file four quarterly expenditure report. The report for the quarter ending 6/30/21, due 7/20/21, was submitted on 8/6/21. The report for the quarter ending 3/31/21 due 4/20/21, was submitted on 4/22/21. The report for the quarter ending 12/31/20, due 1/20/21, was submitted on 3/11/21. The report for the period ending 11/30/20, due 12/20/20, was submitted on 1/20/21.

---

**12. Effect**

The District was not compliant with reporting requirements. Due to the late filing of reports, ISBE could freeze the School District's federal funds.

---

**13. Cause**

Policies and procedures are in place that provide reasonable assurance that reports of federal awards submitted to ISBE are filed in a timely manner by the due dates provided by ISBE. The School District did not follow this process.

---

**14. Recommendation**

We recommend that management review its policies and procedures and implement changes to strengthen internal control over federal reporting.

---

**15. Management's response**

The District will establish procedures for internal controls that will assure that we submit quarterly reports 15 days prior to the due date. The Business Manager will be responsible to certify to the Superintendent that these timelines have been achieved. In the event that the timelines are not met the Superintendent will notify the Board of Education.



**DOLTON SCHOOL DISTRICT NO. 149  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDING JUNE 30, 2021**

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**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

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**1. FINDING NUMBER:** 2021- 005      **2. THIS FINDING IS:**       New       Repeat from Prior year?  
Year originally reported?      2020

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**3. Federal Program Name and Year:**      Title I- Low Income 2020 and 2021

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**4. Project No.:**      20-4300-00 and 21-4300-00      **5. Assistance Listing No.:**      84.010A

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**6. Passed Through:**      Illinois State Board of Education

**7. Federal Agency:**      U.S. Department of Education

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**8. Criteria or specific requirement (including statutory, regulatory, or other citation)**

The compliance requirements for "L.Reporting" generally requires that LEA's report financial information to the pass-through entity and that those reports are accurate and supported by the underlying accounting records.

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**9. Condition**

The School District did not comply with the requirements of filing quarterly and final reports by the due dates set by ISBE.

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**10. Questioned Costs**

N/A

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**11. Context**

The School District did not timely file their quarterly expenditure reports. For Project Year 2020, the report for the quarter ending 8/31/20, due 9/20/20, was submitted on 11/13/20. For Project Year 2021, the report for the quarter ending 6/30/21, due 7/20/21, was submitted on 8/6/21. The report for the quarter ending 3/31/21 due 4/20/21, was submitted on 6/11/21. The report for the quarter ending 12/31/20, due 1/20/21, was submitted on 4/22/21. The report for the quarter ending 9/30/20, due 10/20/20, was submitted on 1/20/21.

---

**12. Effect**

The District was not compliant with reporting requirements. Due to the late filing of reports, ISBE could freeze the School District's federal funds.

---

**13. Cause**

Policies and procedures are in place that provide reasonable assurance that reports of federal awards submitted to ISBE are filed in a timely manner by the due dates provided by ISBE. The School District did not follow this process.

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**14. Recommendation**

We recommend that management review its policies and procedures and implement changes to strengthen internal control over federal reporting.

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**15. Management's response**

The District will establish procedures for internal controls that will assure that we submit quarterly reports 15 days prior to the due date. The Business Manager will be responsible to certify to the Superintendent that these timelines have been achieved. In the event that the timelines are not met the Superintendent will notify the Board of Education.

---

**DOLTON SCHOOL DISTRICT NO. 149  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDING JUNE 30, 2021**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u>
2020-001	The School District did not comply with the requirements of filing quarterly and final reports by the due dates set by ISBE.	Open



# SCHOOL DISTRICT 149

292 Torrence Avenue, Calumet City, Illinois 60409

Phone (708) 868-8300; Superintendent – (708) 868-7861

*Berger-Vandenberg • Diekman • New Beginnings Learning Academy • Caroline Sibley • Carol Moseley-Braun  
• Creative Communications Academy • School of Fine Arts • S.T.E.M. Academy*

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Teresa Jemine

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Dr. Shelly A. Davis-Jones  
*Superintendent*

Dr. Twyla Y. Harris  
*Associate Superintendent*

Dr. Brigitte Garth-Young  
*21<sup>st</sup> Century Learning Director*

Cedric Lewis  
*Business Manager*

Dr. Vedia Page  
*Director of Special Education*

April C. Davis  
*Director of Early Childhood Programs /Principal*

Akil Khalfani  
*Director of Facilities*

Carolyn Franklin  
*Director of Curriculum, Instruction & Assessment*

Dellnora Winters  
*Director of Grants & Transportation*

## Corrective Action Plan

Finding No.: **2021- 001**

### **Condition:**

The District did not comply with the requirements of filing quarterly reports by the due dates set by ISBE for the Education Stabilization Fund Under The Coronavirus Aid, Relief, And Economic Security Act Grant (20-4998-ER).

### **Plan:**

The District will establish procedures for to assure that reports are submitted to ISBE on a timely manner.

**Anticipated Date of Completion:**

6/30/2022

**Name of Contact Person:**

Dr. Shelly Davis-Jones, Superintendent

**Management Response:**

The District will establish procedures for internal controls that will assure that we submit quarterly reports 15 days prior to the due date. The Business Manager will be responsible to certify to the Superintendent that these timelines have been achieved. In the event that the timelines are not met the Superintendent will notify the Board of Education.



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Dellnora Winters  
*Director of Grants & Transportation*

## Corrective Action Plan

Finding No.: **2021- 002**

### **Condition:**

The District did not comply with the requirements of filing quarterly reports by the due dates set by ISBE for the Education Stabilization Fund Under The Coronavirus Aid, Relief, And Economic Security Act Grant (21-4998-DE).

### **Plan:**

The District will establish procedures for to assure that reports are submitted to ISBE on a timely manner.

### **Anticipated Date of**

**Completion:** 6/30/2022

### **Name of Contact**

**Person:** Dr. Shelly Davis-Jones, Superintendent

### **Management**

#### **Response:**

The District will establish procedures for internal controls that will assure that we submit quarterly reports 15 days prior to the due date. The Business Manager will be responsible to certify to the Superintendent that these timelines have been achieved. In the event that the timelines are not met the Superintendent will notify the Board of Education.



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Dellnora Winters  
*Director of Grants & Transportation*

## Corrective Action Plan

Finding No.: **2021- 003**

### **Condition:**

The District did not comply with the requirements of filing quarterly reports by the due dates set by ISBE for the Education Stabilization Fund Under The Coronavirus Aid, Relief, And Economic Security Act Grant (21-4998-EC).

### **Plan:**

The District will establish procedures for to assure that reports are submitted to ISBE on a timely manner.

### **Anticipated Date of**

**Completion:** 6/30/2022

### **Name of Contact**

**Person:** Dr. Shelly Davis-Jones, Superintendent

### **Management**

#### **Response:**

The District will establish procedures for internal controls that will assure that we submit quarterly reports 15 days prior to the due date. The Business Manager will be responsible to certify to the Superintendent that these timelines have been achieved. In the event that the timelines are not met the Superintendent will notify the Board of Education.



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*Director of Grants & Transportation*

## Corrective Action Plan

Finding No.:       **2021- 004**

### **Condition:**

The District did not comply with the requirements of filing quarterly reports by the due dates set by ISBE for the Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) Grant (21-4932-00).

### **Plan:**

The District will establish procedures for to assure that reports are submitted to ISBE on a timely manner.

### **Anticipated Date of Completion:**

6/30/2022

### **Name of Contact Person:**

Dr. Shelly Davis-Jones, Superintendent

### **Management Response:**

The District will establish procedures for internal controls that will assure that we submit quarterly reports 15 days prior to the due date. The Business Manager will be responsible to certify to the Superintendent that these timelines have been achieved. In the event that the timelines are not met the Superintendent will notify the Board of Education.



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## Corrective Action Plan

Finding No.:           **2021-    005**

### **Condition:**

The District did not comply with the requirements of filing quarterly reports by the due dates set by ISBE for the Title I -Low Income Grant (20-4300-00 and 21-4300-00).

### **Plan:**

The District will establish procedures for to assure that reports are submitted to ISBE on a timely manner.

### **Anticipated Date of Completion:**

6/30/2022

### **Name of Contact Person:**

Dr. Shelly Davis-Jones, Superintendent

### **Management Response:**

The District will establish procedures for internal controls that will assure that we submit quarterly reports 15 days prior to the due date. The Business Manager will be responsible to certify to the Superintendent that these timelines have been achieved. In the event that the timelines are not met the Superintendent will notify the Board of Education.