

**Community Consolidated School District 15**  
**Palatine, Illinois**

**Annual Federal Financial Compliance Report**

**Year Ended June 30, 2024**

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# MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

INDEPENDENT AUDITORS' 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

To the Members of the Board of Education  
Community Consolidated School District 15  
Palatine, 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 (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of Community Consolidated School District 15 (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 7, 2024.

### **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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**Report on Internal Control over Financial Reporting (Continued)**

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 or significant deficiencies may exist that were not identified.

**Report on 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

MILLER, COOPER & CO., LTD.



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Certified Public Accountants

Deerfield, Illinois  
November 7, 2024

# MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL  
AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Members of the Board of Education  
Community Consolidated School District 15  
Palatine, Illinois

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

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

We have audited Community Consolidated School District 15's (the District's) compliance with the types of compliance requirements identified as subject to audit in *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

### ***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; 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). 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 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 District's compliance with the compliance requirements referred to above.

(Continued)

***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 District's federal programs.

***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 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 generally accepted auditing standards, *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 District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 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 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 District's internal control over compliance. Accordingly, no such opinion is expressed.

(Continued)

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*Auditors' Responsibilities for the Audit of Compliance* (Continued)

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.

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.

(Continued)

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

We have audited the financial statements of the governmental activities and each major fund of the District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We have issued our report thereon dated November 7, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

MILLER, COOPER & CO., LTD.

*Miller, Cooper & Co., LTD.*

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Certified Public Accountants

Deerfield, Illinois  
November 7, 2024



**Community Consolidated School District 15**

05-016-0150-04

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2024

<b>Federal Grantor/Pass-Through Grantor</b>				
<b>Program or Cluster Title and Major Program Designation</b>	<b>Assistance Listing Number</b>	<b>ISBE Project # (1st 8 digits) or Contract #</b>	<b>Provided to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S Department of Education: Passed Through the Illinois State Board of Education (ISBE)</b>				
<b>TITLE I GRANTS TO LOCAL EDUCATION AGENCIES</b>				
Title I - Low Income	84.010A	23-4300-00	\$ -	\$ 141,205
Title I - Low Income	84.010A	24-4300-00	-	1,838,558
Title I - School Improvement & Accountability	84.010A	23-4331-00	-	432
Subtotal - 84.010 - TITLE I GRANTS TO LOCAL EDUCATION AGENCIES			-	1,980,195
<b>ENGLISH LANGUAGE ACQUISITION STATE GRANTS</b>				
Title III-Immigration Education Program (IEP)	84.365A	23-4905-00	-	17,436
Title III-Immigration Education Program (IEP)	84.365A	24-4905-00	-	73,607
Title III-Lang. Inst. Program (LIPLEP)	84.365A	23-4909-00	-	99,108
Title III-Lang. Inst. Program (LIPLEP)	84.365A	23-4909-PD	-	485
Title III-Lang. Inst. Program (LIPLEP)	84.365A	24-4909-00	-	284,037
Title III-Lang. Inst. Program (LIPLEP)	84.365A	24-4909-PD	-	12,168
Subtotal - 84.365 - ENGLISH LANGUAGE ACQUISITION STATE GRANTS			-	486,841
<b>SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS</b>				
(M) Title II - Teacher Quality	84.367A	23-4932-00	-	30,787
(M) Title II - Teacher Quality	84.367A	24-4932-00	-	752,182
Subtotal - 84.367 - SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS			-	782,969
<b>TITLE IVA - STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS</b>				
Title IVA - Student Support and Academic Enrichment	84.424A	24-4400-00	-	14,170
Subtotal - 84.424 -Title IVA STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS			-	14,170

**Community Consolidated School District 15**

05-016-0150-04

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2024

<b>Federal Grantor/Pass-Through Grantor</b>				
<b>Program or Cluster Title and Major Program Designation</b>	<b>Assistance Listing Number</b>	<b>ISBE Project # (1st 8 digits) or Contract #</b>	<b>Provided to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>TITLE IV - 21ST CENTURY COMMUNITY LEARNING CENTERS GRANTS</b>				
Title IV - 21st Century Comm Learning Centers	84.287A	23-4421-A1	\$ -	\$ 2,282
Title IV - 21st Century Comm Learning Centers	84.287A	24-4421-A1	-	85,880
Title IV - 21st Century Comm Learning Centers	84.287A	24-4421-A2	-	127,001
Subtotal - 84.287 - TITLE IV - 21ST CENTURY COMMUNITY LEARNING CENTERS GRANTS			-	215,163
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>				
<b>SPECIAL EDUCATION PRESCHOOL GRANTS TO STATES</b>				
(M)Fed. Sp. Ed. - I.D.E.A. - Preschool	84.173A	23-4600-00	-	4,918
(M)Fed. Sp. Ed. - I.D.E.A. - Preschool	84.173A	24-4600-00	-	90,326
Subtotal - 84.173 - SPECIAL EDUCATION PRESCHOOL GRANTS TO STATES			-	95,244
<b>SPECIAL EDUCATION GRANTS TO STATES</b>				
(M) Fed. Sp. Ed. - I.D.E.A. - Flow through	84.027A	24-4620-00	-	2,811,484
Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATE			-	2,811,484
Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)			-	2,906,728

**Community Consolidated School District 15**

05-016-0150-04

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2024

<b>Federal Grantor/Pass-Through Grantor</b>				
<b>Program or Cluster Title and Major Program Designation</b>	<b>Assistance Listing Number</b>	<b>ISBE Project # (1st 8 digits) or Contract #</b>	<b>Provided to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>COVID 19 - EDUCATION STABILIZATION FUND PROGRAM</b>				
COVID 19 - Elementary and Secondary School Emergency Relief Fund - Formula Grants Federal Programs: ARP - McKinney-Vento Homeless Grant	84.425D	23-4998-E2	\$ -	\$ 29,640
Federal Programs: Emergency Relief - Formula CARES and ARP Programs (M)	84.425W	24-4998-HL	-	3,117
COVID 19 - American Rescue Plan- Elementary and Secondary School Emergency Relief - Formula Grants	84.425U	23-4998-HT	-	116,982
COVID 19 - Elementary and Secondary School Emergency Relief Fund - Elevating Educators - Bilingual Education	84.425U	24-4998-E3	-	6,584,383
			-	98,249
Subtotal - 84.425 - COVID-19 - EDUCATION STABILIZATION FUND PROGRAM			-	6,832,371
<b>U.S. Department of Agriculture: Passed through the Illinois State Board of Education (ISBE)</b>				
<b>SCHOOL BREAKFAST PROGRAM</b>				
School Breakfast Program	10.553	23-4220-00	-	118,621
School Breakfast Program	10.553	24-4220-00	-	608,532
Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM			-	727,153
<b>NATIONAL SCHOOL LUNCH PROGRAM</b>				
National School Lunch Program	10.555	23-4210-00	-	484,380
National School Lunch Program	10.555	24-4210-00	-	2,229,598
COVID 19 - National School Lunch Program	10.555	24-4210-SC	-	269,072
Value of Food Commodities	10.555	FY2024	-	171,194
<b>U.S. Department of Defense: Passed through the Illinois State Board of Education (ISBE)</b>				
Fresh Fruits and Vegetables	10.555	FY2024	-	182,398
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			-	3,336,642

**Community Consolidated School District 15**

05-016-0150-04

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2024

<b>Federal Grantor/Pass-Through Grantor</b>				
<b>Program or Cluster Title and Major Program Designation</b>	<b>Assistance Listing Number</b>	<b>ISBE Project # (1st 8 digits) or Contract #</b>	<b>Provided to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. Department of Agriculture: Passed through the Illinois State Board of Education (ISBE)</b>				
<b>SUMMER FOOD SERVICE PROGRAM</b>				
Summer Food Service Program	10.559	24-4225-00	\$ -	\$ 34,930
Subtotal - 10.559 - SUMMER FOOD SERVICE PROGRAM			<u>-</u>	<u>34,930</u>
Subtotal - CHILD NUTRITION CLUSTER			<u>-</u>	<u>4,098,725</u>
<b>CHILD AND ADULT CARE FOOD PROGRAM</b>				
Child & Adult Care Food	10.558	23-4226-00	-	7,315
Child & Adult Care Food	10.558	24-4226-00	-	49,862
Subtotal - 10.558 - CHILD AND ADULT CARE FOOD PROGRAM			<u>-</u>	<u>57,177</u>
<b>NSLP EQUIPMENT ASSISTANCE GRANT</b>				
NSLP Equipment Assistance	10.579	24-4260-23	-	46,000
Subtotal - 10.579 - NSLP EQUIPMENT ASSISTANCE GRANT			<u>-</u>	<u>46,000</u>
<b>P-EBT ADMINISTRATIVE COSTS GRANT</b>				
COVID 19 - P-EBT Administrative Costs Grant	10.649	23-4210-BT	-	6,180
Subtotal - 10.649 - P-EBT ADMINISTRATIVE COSTS GRANTS			<u>-</u>	<u>6,180</u>

**Community Consolidated School District 15**

05-016-0150-04

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2024

<b>Federal Grantor/Pass-Through Grantor</b>				
<b>Program or Cluster Title and Major Program Designation</b>	<b>Assistance Listing Number</b>	<b>ISBE Project # (1st 8 digits) or Contract #</b>	<b>Provided to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>U.S. Department of Health and Human Services: Passed through Illinois Department of Healthcare and Family Services</u></b>				
<b>MEDICAID CLUSTER</b>				
<b>MEDICAL ASSISTANCE PROGRAM</b>				
Medicaid Matching - Administrative Outreach	93.778	24-4991-00	\$ -	\$ 432,168
Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM			<u>-</u>	<u>432,168</u>
Subtotal - MEDICAID CLUSTER			<u>-</u>	<u>432,168</u>
<b><u>Federal Communications Commission</u></b>				
<b>Emergency Connectivity Fund Program</b>				
(M) COVID 19 - Emergency Connectivity Fund Program	32.009	24-4998-00	-	798,000
Subtotal - 32.009 - Emergency Connectivity Fund Program			<u>-</u>	<u>798,000</u>
<b>TOTAL FEDERAL AWARDS</b>			<u>\$ -</u>	<u>\$ 18,656,687</u>

• (M) Program was audited as a major program as defined by §200.518.

The accompanying notes are an integral part of this schedule.

## Community Consolidated School District 15

05-016-0150-04

### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

June 30, 2024

**Note 1: Basis of Presentation<sup>5</sup>**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Palatine Community Consolidated School District 15 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the Basic financial statements.

**Note 2: Indirect Facilities & Administration costs<sup>6</sup>**

Auditee elected to use 10% de minimis cost rate? \_\_\_\_\_ YES \_\_\_\_\_ X \_\_\_\_\_ NO

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, Palatine Community Consolidated School District 15 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal AL Number	Amount Provided to Subrecipient
None		

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by Palatine Community Consolidated School District 15 and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (AL 10.555)**:	\$171,194		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE			
FRUITS & VEGETABLES	\$182,398	Total Non-Cash	<b>\$353,592</b>

**Note 5: Other Information**

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	\$0	
Auto	\$0	
General Liability	\$0	
Workers Compensation	\$0	
Loans/Loan Guarantees Outstanding at June 30:	\$0	
District had Federal grants requiring matching expenditures	No	
	(Yes/No)	

\*\* The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

<sup>5</sup> This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

<sup>6</sup> The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

**Community Consolidated School District 15**

05-016-0150-04

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

June 30, 2024

**SECTION I - 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<sup>7</sup>)

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

**IDENTIFICATION OF MAJOR PROGRAMS:**<sup>8</sup>

AL NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.027 & 84.173	SPECIAL EDUCATION CLUSTER	2,906,728
84.367A	(M) Title II - Teacher Quality	782,969
32.009	(M) COVID 19 - Emergency Connectivity Fund Program	798,000
<b>Total Amount Tested as Major</b>		<b>\$4,487,697</b>

**Total Federal Expenditures for 7/1/2023 - 6/30/2024** \$18,656,687

% tested as Major 24.05%

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

Auditee qualified as low-risk auditee?   **X**   YES            NO

<sup>7</sup> If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

<sup>8</sup> Major programs should generally be reported in the same order as they appear on the SEFA.

<sup>9</sup> When the AL number is not available, include other identifying number, if applicable.

<sup>10</sup> The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

**Community Consolidated School District 15**  
05-016-0150-04  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
June 30, 2024

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

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1. FINDING NUMBER:<sup>11</sup> 2024 - NONE      2. THIS FINDING IS:       New       Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

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3. Criteria or specific requirement

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4. Condition

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5. Context<sup>12</sup>

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6. Effect

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7. Cause

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8. Recommendation

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9. Management's response<sup>13</sup>

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<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **2021** would be assigned a reference number of **2021-001, 2021-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and / or number of items examined and quantification of audit findings in dollars.

<sup>13</sup> See §200.521 *Management decision* for additional guidance on reporting management's response.



**Community Consolidated School District 15**  
05-016-0150-04  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
June 30, 2024

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**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

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1. FINDING NUMBER:<sup>14</sup>      **2024 - NONE**      2. THIS FINDING IS:       New       Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_

4. Project No.: \_\_\_\_\_      5. AL No.: \_\_\_\_\_

6. Passed Through: \_\_\_\_\_

7. Federal Agency: \_\_\_\_\_

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

9. Condition<sup>15</sup>

10. Questioned Costs<sup>16</sup>

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

15. Management's response<sup>18</sup>

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<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4).

<sup>17</sup> See footnote 12.

<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

**Community Consolidated School District 15**  
05-016-0150-04  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>  
June 30, 2024

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u><b>Finding Number</b></u>	<u><b>Condition</b></u>	<u><b>Current Status</b></u> <sup>20</sup>
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NONE		
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When possible, all prior findings should be on the same page

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.