

SINGLE AUDIT REPORT

ROCHESTER CITY SCHOOL DISTRICT
ROCHESTER, NEW YORK

JUNE 30, 2022

**ROCHESTER CITY SCHOOL DISTRICT
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**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

The President and Members of the
Board of Education of the
Rochester City School District
Rochester, New York

Report on Compliance for Each Major Federal Program

We have audited the Rochester City School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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.

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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the 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.

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.

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

We have audited the financial statements of the District as of and for the year ended June 30, 2022, and have issued our report thereon dated December 6, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. 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 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 Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as whole.

Freed Maxick CPAs, P.C.

Rochester, New York
December 6, 2022

**ROCHESTER CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

<u>Federal Grantor/Pass Through Grantor/ Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed-Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<u>U.S. Department of Agriculture</u>				
<i>Passed through New York State Bureau of School Food Management:</i>				
<i>Child Nutrition Cluster</i>				
COVID-19 - National School Breakfast Program	10.553	261600010000	\$ -	\$ 5,391,779
COVID-19 - National School Lunch Program	10.555	261600010000	-	13,432,768
COVID-19 - National School Lunch Program	10.555	261600010000	-	504,640
National School Lunch Program - Food Distribution	10.555	261600010000	-	1,163,321
COVID-19 - Summer Food Service Program for Children	10.559	261600010000	-	839,805
<i>Passed through City of Rochester:</i>				
Summer Food Service Program for Children	10.559	261600010000	-	225,641
<i>Total Child Nutrition Cluster</i>			<u>-</u>	<u>21,557,954</u>
<i>Passed through New York State Education Department:</i>				
Fresh Fruit and Vegetable Program	10.582	0004180016	-	905,532
<i>Passed through New York State Bureau of School Food Management:</i>				
COVID-19 - Pandemic EBT Administrative Costs	10.649	261600010000	-	44,744
<i>Total U.S. Department of Agriculture</i>			<u>-</u>	<u>22,508,230</u>
<u>U.S. Department of Justice</u>				
<i>Direct Program:</i>				
STOP School Violence	16.839	N/A	-	168,564
<i>Total U.S. Department of Justice</i>			<u>-</u>	<u>168,564</u>
<u>U.S. Federal Communications Commission</u>				
<i>Direct Program:</i>				
COVID-19 - Emergency Connectivity Fund Program	32.009	N/A	-	6,442,915
COVID-19 - Emergency Connectivity Fund Program	32.009	N/A	-	720,000
COVID-19 - Emergency Connectivity Fund Program	32.009	N/A	-	307,791
<i>Total Emergency Connectivity Fund Program</i>			<u>-</u>	<u>7,470,706</u>
<i>Total U.S. Federal Communications Commission</i>			<u>-</u>	<u>7,470,706</u>
<u>U.S. Department of Education</u>				
<i>Direct Program:</i>				
Impact Aid	84.041	N/A	-	29
<i>Passed through New York State Education Department:</i>				
Adult Education - Basic Grants to States	84.002	2338223177	-	310,654
Adult Education - Basic Grants to States	84.002	0138222050	-	236,726
Adult Education - Basic Grants to States	84.002	2338223192	-	119,738
Adult Education - Basic Grants to States	84.002	2338223202	-	97,711
Adult Education - Basic Grants to States	84.002	2338223203	-	63,977
Adult Education - Basic Grants to States	84.002	2338223204	-	105,498
<i>Total Adult Education - Basic Grants to States</i>			<u>-</u>	<u>934,304</u>
Title I Grants to Local Educational Agencies	84.010	0021221395	-	24,741,381
Title I Grants to Local Educational Agencies	84.010	0021211395	-	3,448,212
Title I Grants to Local Educational Agencies	84.010	0016221395	-	376,741
Title I Grants to Local Educational Agencies	84.010	0016211395	-	167,854
Title I Grants to Local Educational Agencies	84.010	0011215026	-	18,284
Title I Grants to Local Educational Agencies	84.010	0011215078	-	35,675
Title I Grants to Local Educational Agencies	84.010	0011215022	-	7,470
Title I Grants to Local Educational Agencies	84.010	0011215027	-	74,442
Title I Grants to Local Educational Agencies	84.010	0011221004	-	97,499
Title I Grants to Local Educational Agencies	84.010	0011222004	-	4,164,323
Title I Grants to Local Educational Agencies	84.010	0011212004	-	607,697
Title I Grants to Local Educational Agencies	84.010	0011212304	-	70,815
Title I Grants to Local Educational Agencies	84.010	0011222704	-	2,357,215
Title I Grants to Local Educational Agencies	84.010	0011212704	-	1,173,673
<i>Total Title I Grants to Local Educational Agencies</i>			<u>-</u>	<u>37,341,281</u>

See notes to schedule of expenditures of federal awards.

**ROCHESTER CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal Expenditures
<i>Special Education Cluster:</i>				
Special Education - Grants to States	84.027	0032220370	-	10,027,680
Special Education - Grants to States	84.027	0032210370	-	(2)
COVID-19 - Special Education - Grants to States	84.027	5532220370	-	13,162
Special Education - Preschool Grants	84.173	0033210370	-	558,165
<i>Total Special Education Cluster</i>			-	10,599,005
Career and Technical Education - Basic Grants to States	84.048	8000220024	-	305,709
Career and Technical Education - Basic Grants to States	84.048	8039220012	-	226,073
Career and Technical Education - Basic Grants to States	84.048	8039210012	-	1,022
Career and Technical Education - Basic Grants to States	84.048	8000229020	-	73,026
<i>Total Career and Technical Education - Basic Grants to States</i>			-	605,830
Education for Homeless Children & Youth	84.196	0212223023	-	116,096
Twenty-First Century Community Learning Centers	84.287	0187227114	-	507,915
Twenty-First Century Community Learning Centers	84.287	0187217114	-	165
<i>Total Twenty-First Century Community Learning Centers</i>			-	508,080
English Language Acquisition State Grants	84.365	0149221395	-	53,506
English Language Acquisition State Grants	84.365	0149211395	-	31,860
English Language Acquisition State Grants	84.365	0293221395	-	314,733
English Language Acquisition State Grants	84.365	0293211395	-	329,906
<i>Total English Language Acquisition State Grants</i>			-	730,005
Supporting Effective Instruction State Grant	84.367	0147221395	-	2,135,723
Supporting Effective Instruction State Grant	84.367	0147211395	-	134,442
Supporting Effective Instruction State Grant	84.367	0145211004	-	21,033
<i>Total Supporting Effective Instruction State Grant</i>			-	2,291,198
Student Support and Academic Enrichment Program	84.424	0204221395	-	1,329,938
Student Support and Academic Enrichment Program	84.424	0204211395	-	233,283
<i>Total Student Support and Academic Enrichment Program</i>			-	1,563,221
COVID-19 - Education Stabilization Fund - Governor's Emergency Education Relief Fund	84.425C	5895211395	-	3,264,711
COVID-19 - Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	84.425D	5890211395	-	19,556,025
COVID-19 - Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	84.425D	5891211395	-	16,031,226
COVID-19 - Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	84.425U	5880211395	-	8,016,239
<i>Total Education Stabilization Fund</i>			-	46,868,201
<i>Total U.S. Department of Education</i>			-	101,557,250
U.S. Department of Health and Human Services				
<i>Passed through NYS Office of Temporary & Disability Assistance:</i>				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	C00414GG-4	-	31,784
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	C00414GG-3	-	296,161
<i>Total Refugee and Entrant Assistance State/Replacement Designee Administered Programs</i>			-	327,945
Refugee And Entrant Assistance Discretionary Grants	93.576	C00483GG-22	-	70,474
Refugee And Entrant Assistance Discretionary Grants	93.576	C00483GG-21	-	34,685
<i>Total Refugee And Entrant Assistance Discretionary Grants</i>			-	105,159
<i>Passed through Health Resources & Services Administration:</i>				
Grants to Support School-Based Health Centers	93.501	C1232592	-	30,978
<i>Total U.S. Department of Health and Human Services</i>			-	464,082
Total Expenditures of Federal Awards			\$ -	\$ 132,168,832

See notes to schedule of expenditures of federal awards.

**ROCHESTER CITY SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of the District under programs of the federal government for the year ended June 30, 2022. 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). Federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies are included in the Schedule. 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. The amounts reported as federal expenditures were obtained from the District's financial reporting system, which is the source of the District's basic financial statements.

NOTE 3 - INDIRECT COST

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

**ROCHESTER CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

_____ yes X no

Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
32.009	COVID-19 - Emergency Connectivity Fund
84.425C/84.425D/84.425U	COVID-19 - Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 3,965,065

Auditee qualified as low-risk auditee? _____ X yes _____ no

II. FINANCIAL STATEMENT FINDINGS

There were no financial statement findings noted for the fiscal year ended June 30, 2022.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings or questioned costs noted for the fiscal year ended June 30, 2022.

**ROCHESTER CITY SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

I. FINANCIAL STATEMENT FINDINGS

There were no financial statement findings noted for the fiscal year ended June 30, 2021.

II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings or questioned costs noted for the fiscal year ended June 30, 2021.