



Coosa County Board of Education

Single Audit of Federal Award Programs
Coosa County, Alabama

October 1, 2024 through September 30, 2025

Filed: April 10, 2026

ALABAMA DEPARTMENT OF
EXAMINERS of Public Accounts

Rachel Laurie Riddle, *Chief Examiner* | 334-777-0500 | www.alexaminers.gov



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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

A Single Audit of Federal Award Programs was conducted on the Coosa County Board of Education, by Examiners Tom L. Tolley and April Hollingsworth. I, Tom L. Tolley, served as Examiner-in-Charge on the engagement, and under the authority of the ***Code of Alabama 1975***, Section 41-5A-19, I hereby swear to and submit this report on the Single Audit of Federal Award Programs Performed in Accordance with the Single Audit Act Amendments of 1996 (Public Law 104-156) 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)*** for the Coosa County Board of Education for the period October 1, 2024 through September 30, 2025.

Respectfully submitted,

Tom L. Tolley
Examiner of Public Accounts

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Department of Examiners of Public Accounts

SUMMARY

Single Audit of Federal Award Programs Coosa County Board of Education October 1, 2024 through September 30, 2025

This report presents the results of an audit of federal award programs received by the Coosa County Board of Education. This audit was conducted in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12.

AUDIT OF FINANCIAL STATEMENTS

The audit of the Coosa County Board of Education Financial Statements for the fiscal year ended September 30, 2025, which is a required component of a Single Audit, was issued by the Department of Examiners of Public Accounts as Report Number 26-164 on March 6, 2026. Included with the audit of the financial statement are the Independent Auditor's Report and a Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, both of which are required by *Government Auditing Standards* for financial audits.

SINGLE AUDIT

The Single Audit was performed in accordance with the requirements of the Single Audit Act Amendments of 1996 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*). The objective of the Single Audit was to determine whether the Coosa County Board of Education has complied with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs. The audit was performed in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States.

We issued an unmodified opinion on the Coosa County Board of Education's major federal program. This means the Coosa County Board of Education complied, in all material respects, with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program identified in the *Schedule of Findings and Questioned Costs* (Exhibit 4).

Tests performed during the audit did not disclose any significant instances of noncompliance with applicable laws and regulations related to the federal awards.

EXIT CONFERENCE

Board members and administrative personnel were invited to discuss the results of this report at an exit conference. Individuals in attendance were Superintendent David W. Stover, Jr.; and Board Members Sharon E. Massie, Tiffany McCain, Joe N. Belyeu and Jenny Kimbrell. Also in attendance were the following representatives from the Department of Examiners of Public Accounts: Chris Newton, Audit Manager; and Tom Tolley, Examiner.

***Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2025***

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Total Federal Expenditures
<u>U. S. Department of Agriculture</u>			
<u>Passed Through Alabama Department of Education</u>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	N.A.	\$ 235,981.76
National School Lunch Program:			
Cash Assistance	10.555	N.A.	445,432.66
Non-Cash Assistance (Commodities)	10.555	N.A.	41,736.03
Sub-Total National School Lunch Program			<u>487,168.69</u>
Sub-Total Child Nutrition Cluster			<u>723,150.45</u>
Child and Adult Care Food Program	10.558	N.A.	46,923.68
State Administrative Expenses for Child Nutrition	10.560	N/A	1,913.60
Total U. S. Department of Agriculture			<u>771,987.73</u>
<u>U. S. Department of Education</u>			
<u>Direct Program</u>			
Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects	84.215	N.A.	362,424.98
<u>Passed Through Alabama Department of Education</u>			
Title I Grants to Local Educational Agencies	84.010	N.A.	697,684.91
Special Education Cluster:			
Special Education - Grants to States	84.027	N.A.	354,228.01
Special Education - Preschool Grants	84.173	N.A.	12,921.00
Sub-Total Special Education Cluster			<u>367,149.01</u>
Career and Technical Education - Basic Grants to States	84.048	N.A.	27,077.00
Special Education - State Personnel Development	84.323	N.A.	20,000.00
Rural Education	84.358	N.A.	20,818.82
Supporting Effective Instruction State Grant	84.367	N.A.	148,870.87
Student Support and Academic Enrichment Program	84.424	N.A.	52,566.43
Total U. S. Department of Education			<u>1,696,592.02</u>
<u>Social Security Administration</u>			
<u>Passed Through Alabama Department of Education</u>			
Social Security - Disability Insurance	96.001	N.A.	<u>220.00</u>
Total Expenditures of Federal Awards			<u>\$ 2,468,799.75</u>

N.A. = Not Available/Not Applicable

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2025

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the Coosa County Board of Education under programs of the federal government for the year ended September 30, 2025. 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 Coosa County Board of Education, it is not intended to and does not present the financial position or changes in net position of the Coosa County Board of Education.

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 Coosa County Board of Education has not elected to use the 15-percent de minimis indirect cost rate as allowed in the *Uniform Guidance*.

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

Members of the Coosa County Board of Education
Superintendent and Chief School Finance Officer
Rockford, Alabama

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in ***Government Auditing Standards*** issued by the Comptroller General of the United States (***Government Auditing Standards***), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Coosa County Board of Education (the "Board"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated February 11, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Board'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 Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board'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 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.

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 have not been identified.

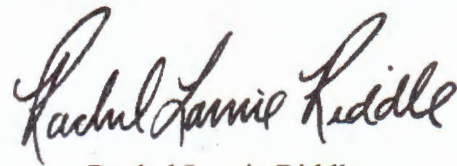
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Board'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.



Rachel Laurie Riddle
Chief Examiner
Department of Examiners of Public Accounts

Montgomery, Alabama

February 11, 2026

***Report on Compliance for Each Major Federal Program,
Report on Internal Control Over Compliance and
Report on the Schedule of Expenditures of Federal
Awards Required by the Uniform Guidance***

Independent Auditor's Report

Members of the Coosa County Board of Education
Superintendent and Chief School Finance Officer
Rockford, Alabama

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Coosa County Board of Education's 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 Coosa County Board of Education's major federal programs for the year ended September 30, 2025. The Coosa County Board of Education's major federal program is identified in the Summary of Examiner's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Coosa County Board of Education complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2025.

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 Coosa County Board of Education 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 Coosa County Board of Education's compliance with the compliance requirements referred to above.

***Report on Compliance for Each Major Federal Program,
Report on Internal Control Over Compliance and
Report on the Schedule of Expenditures of Federal
Awards Required by the Uniform Guidance***

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 Coosa County Board of Education'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 Coosa County Board of Education'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 Coosa County Board of Education'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 Coosa County Board of Education'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 Coosa County Board of Education'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 Coosa County Board of Education's internal control over compliance. Accordingly, no such opinion is expressed.

***Report on Compliance for Each Major Federal Program,
Report on Internal Control Over Compliance and
Report on the Schedule of Expenditures of Federal
Awards Required by the Uniform Guidance***

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 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 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 the 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 Compliance for Each Major Federal Program,
Report on Internal Control Over Compliance and
Report on the Schedule of Expenditures of Federal
Awards Required by the Uniform Guidance***

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 the Coosa County Board of Education as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Coosa County Board of Education's basic financial statements. We issued our report thereon dated February 11, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Coosa County Board of Education 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 Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Rachel Laurie Riddle
Chief Examiner

Department of Examiners of Public Accounts

Montgomery, Alabama

March 10, 2026, except for our report on the
Schedule of Expenditures of Federal Awards,
for which the date is February 11, 2026

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2025

Section I – Summary of Examiner's Results

Financial Statements

Type of report the auditor issued on whether the audited financial statements 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) of the *Uniform Guidance*?

_____ Yes X No

Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
10.553 and 10.555	Child Nutrition Cluster

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

\$1,000,000.00

Auditee qualified as low-risk auditee?

 X Yes _____ No

Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2025

Section II – Financial Statement Findings (GAGAS)

No matters were reportable.

Section III – Federal Awards Findings and Questioned Costs

No matters were reportable.

Summary Schedule of Prior Audit Findings

Coosa County Board of Education

David W. Stover

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Superintendent

Summary Schedule of Prior Audit Findings ***For the Year Ended September 30, 2025***

As required by the *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, 2 CFR 200.511, the Coosa County Board of Education has prepared and hereby submits the following Summary Schedule of Prior Audit Findings as of September 30, 2025.

**Finding
Ref.
No.**

Status of Prior Audit Finding

2024-001 In accordance with the *Code of Alabama 1975*, Section 16-13A-1, the Coosa County Board of Education (the “Board”) is responsible for adopting fiscal management policies to ensure sound fiscal management of Board finances. The Coosa County Board of Education policy manual requires that school funds be deposited on a daily basis, whenever possible. Testing indicated that money was held by teachers between 3 and 13 days before being turned into the school bookkeeper for deposit in five of the twenty-two teachers’ receipt books tested at Central Elementary School. Internal controls were not in place to ensure personnel followed established policies and procedures relating to local school receipts. As a result, money collected at the school was exposed to the risk of loss or theft.

Corrective action was taken.

Board of Education

*· Tiffany McCain, President, District II · Sharon Massie, Vice-President, District I · Jenny Kimbrell, District V
· Sharon Coffman, District IV · Joe Belyeu, District III*