
Lapeer Community Schools of Lapeer County

Federal Awards Supplemental Information

June 30, 2023

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

Independent Auditor's Report

To the Board of Education
Lapeer Community Schools of Lapeer County

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lapeer Community Schools of Lapeer County (the "School District") as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated October 24, 2023, 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. We have not performed any procedures with respect to the audited financial statements subsequent to October 24, 2023.

The accompanying schedule of expenditures of federal awards and the reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards are presented for the purpose of additional analysis, as required by the Uniform Guidance, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 and the reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

October 24, 2023

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

Independent Auditor's Report

To Management and the Board of Education
Lapeer Community Schools of Lapeer County

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lapeer Community Schools of Lapeer County (the "School District") as of and for the year ended June 30, 2023 and the related notes to the basic financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 24, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School 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 School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School 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 School 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School 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*.

To Management and the Board of Education
Lapeer Community Schools of Lapeer County

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

Plante & Moran, PLLC

October 24, 2023

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance
Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Lapeer Community Schools of Lapeer County

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lapeer Community Schools of Lapeer County's (the "School District") compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the School District's major federal programs for the year ended June 30, 2023. The School 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 School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2023.

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; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). 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 School 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 School 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 School District's federal programs.

To the Board of Education
Lapeer Community Schools of Lapeer County

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 School 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 School 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 School 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 School 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 School 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

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, and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2023-001 to be a material weakness.

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 of those charged with governance.

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.

To the Board of Education
Lapeer Community Schools of Lapeer County

Government Auditing Standards require the auditor to perform limited procedures on the School District's response to the internal control over compliance finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The School District's response was not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Plante & Moran, PLLC

October 24, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
Noncash Assistance (Commodities):										
National Lunch Program Entitlement Commodities 2022-2023	N/A	10.555	\$ 144,019	\$ -	\$ -	\$ -	\$ 144,019	\$ 144,019	\$ -	\$ -
National Lunch Program Bonus Commodities 2022-2023	N/A	10.555	4,153	-	-	-	4,153	4,153	-	-
Noncash Assistance (Commodities) subtotal			148,172	-	-	-	148,172	148,172	-	-
Cash Assistance:										
National School Lunch Program 2021-2022	221960	10.555	157,599	-	-	-	157,599	157,599	-	-
National School Lunch Program 2022-2023	231960	10.555	967,346	-	-	-	914,637	967,346	52,709	-
Supply Chain Assistance 2021-2022	220910	10.555	44,662	-	-	-	44,662	44,662	-	-
Supply Chain Assistance 2022-2023	230910	10.555	100,985	-	-	-	100,985	100,985	-	-
National School Lunch program (incl. commodities) subtotal			1,418,764	-	-	-	1,366,055	1,418,764	52,709	-
School Breakfast Program 2021-2022	221970	10.553	66,607	-	-	-	66,607	66,607	-	-
School Breakfast Program 2022-2023	231970	10.553	406,510	-	-	-	381,913	406,510	24,597	-
School Breakfast Program subtotal			473,117	-	-	-	448,520	473,117	24,597	-
Summer Food Service Program for Children (SFSPC):										
Summer Food Service Program for Children 2021-2022	220900	10.559	29,753	10,173	10,173	-	29,753	19,580	-	-
Summer Food Service Program for Children 2022-2023	230900	10.559	10,912	-	-	-	-	10,912	10,912	-
SFSPC subtotal			40,665	10,173	10,173	-	29,753	30,492	10,912	-
Total Child Nutrition Cluster			1,932,546	10,173	10,173	-	1,844,328	1,922,373	88,218	-
Special Education Cluster - U.S. Department of Education - Passed through the Lapeer County ISD:										
IDEA Flowthrough:										
IDEA Flowthrough 2022	220450	84.027	433,810	433,810	251,436	-	251,436	-	-	-
COVID-19 American Rescue Plan - IDEA	221280	84.027X	88,513	16,397	16,397	-	62,597	46,200	-	-
IDEA Flowthrough 2023	230450	84.027	441,509	-	-	-	258,897	441,509	182,612	-
Total IDEA Flowthrough			963,832	450,207	267,833	-	572,930	487,709	182,612	-
IDEA Preschool Incentive:										
COVID-19 American Rescue Plan - IDEA Preschool	221285	84.173X	20,298	6,771	6,771	-	20,298	13,527	-	-
IDEA Preschool 2023	230460	84.173	51,951	-	-	-	51,951	51,951	-	-
Total IDEA Preschool Incentive			72,249	6,771	6,771	-	72,249	65,478	-	-
Total Special Education Cluster			1,036,081	456,978	274,604	-	645,179	553,187	182,612	-
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Lapeer County ISD - Medical Assistance Program (Medicaid, Title XIX)										
	N/A	93.778	24,464	-	-	-	24,464	24,464	-	-
Total clusters			2,993,091	467,151	284,777	-	2,513,971	2,500,024	270,830	-

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Other federal awards:										
U.S. Department of Agriculture -										
Passed through the Michigan Department of Education:										
COVID-19 Pandemic EBT Local Level Costs	220980	10.649	\$ 3,135	\$ -	\$ -	\$ -	\$ 3,135	\$ 3,135	\$ -	\$ -
Child and Adult Care Food Program:										
Child and Adult Care Food Program 21-22	221920-222010	10.558	9,344	-	-	-	9,344	9,344	-	-
Child and Adult Care Food Program 22-23	231920-232010	10.558	48,215	-	-	-	46,942	48,215	1,273	-
Total Child and Adult Care Food Program			57,559	-	-	-	56,286	57,559	1,273	-
U.S. Department of Education - Title I, Part A:										
Passed through the Michigan Department of Education:										
Title I Part A 20-21	211530	84.010	782,732	12,303	-	-	-	-	-	-
Title I Part A 21-22	221530	84.010	763,160	763,160	763,160	-	763,160	-	-	-
Title I Part A 22-23	231530	84.010	743,096	-	-	-	524,411	742,885	218,474	-
Passed through the Genesee County ISD:										
Title I Part A 20-21	211530	84.010	164,689	16,881	16,881	(16,881)	-	-	-	-
Title I Part A 21-22	221530	84.010	234,310	189,103	158,973	-	162,841	4,925	1,057	-
Title I Part A 22-23	231530	84.010	127,959	-	-	-	63,435	88,062	24,627	-
Passed through the Calhoun County ISD -										
Title I Part A 22-23	211530	84.010	20,000	-	-	-	-	4,176	4,176	-
Total Title I, Part A			2,835,946	981,447	939,014	(16,881)	1,513,847	840,048	248,334	-
U.S. Department of Education -										
Passed through the Michigan Department of Education:										
Improving Teacher Quality, Title II - Part A:										
Title II Part A 21-22	220520	84.367	237,078	183,013	183,013	-	237,078	54,065	-	-
Title II Part A 22-23	230520	84.367	154,607	-	-	-	86,783	112,032	25,249	-
Total Title II, Part A			391,685	183,013	183,013	-	323,861	166,097	25,249	-
Student Support & Academic Enrichment, Title IV:										
Title IV, Part A 21-22	220750	84.424	84,894	52,004	52,004	-	61,907	9,903	-	-
Title IV, Part A 22-23	230750	84.424	78,079	-	-	-	49,621	51,349	1,728	-
Total Title IV, Part A			162,973	52,004	52,004	-	111,528	61,252	1,728	-
Education Stabilization Fund (ESF):										
COVID-19 ESSER I Funds - Formula	203710	84.425D	560,998	29,950	29,950	-	29,950	-	-	-
COVID-19 ESSER I Funds - Discretionary	203720	84.425D	89,760	89,754	-	-	6	6	-	-
COVID-19 ESSER II Funds - Formula	213712	84.425D	2,596,669	1,552,778	936,881	-	1,930,232	1,042,576	49,225	-
COVID-19 ESSER II Funds - Section 23b Credit Recovery	213742	84.425D	114,400	88,454	88,454	-	114,400	25,946	-	-
COVID-19 ESSER II Funds - Section 23b Before/After School	213752	84.425D	25,000	14,319	14,319	-	25,000	10,681	-	-
COVID-19 ESSER - Benchmark Assessment Funding	213762	84.425D	34,975	-	-	-	34,975	-	-	-
COVID-19 GEER Funds - 98c Learning Loss	213782	84.425D	235,982	-	-	-	177,042	185,294	8,252	-
COVID-19 ESSER III Funds - Formula	213713	84.425U	5,835,898	874,995	874,995	-	1,523,816	1,104,108	455,287	-
Total Education Stabilization Fund			9,493,682	2,650,250	1,944,599	-	3,835,421	2,403,586	512,764	-
Total federal awards			\$ 15,938,071	\$ 4,333,865	\$ 3,403,407	\$ (16,881)	\$ 8,358,049	\$ 6,031,701	\$ 1,060,178	\$ -

Lapeer Community Schools of Lapeer County

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

Year Ended June 30, 2023

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 8,988,742
Unavailable revenue not reported for year ended June 30, 2022	(2,976,253)
Unavailable revenue not reported for year ended June 30, 2023	<u>19,212</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 6,031,701</u></u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Lapeer Community Schools of Lapeer County (the "School District") under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, as outlined in the Compliance Supplement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The pass-through entity identifying numbers are presented where available.

The School District has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Grant Auditor Report

Management has utilized the Michigan Department of Education NexSys Grant Auditor Report (GAR) in preparing the schedule of expenditures of federal awards. Differences, if any, between the GAR and the schedule of expenditures of federal awards relate to the timing of payments and the fiscal year to which the payments relate.

Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance.

Note 5 - Adjustments and Transfers

Adjustments and transfers included on the schedule of expenditures of federal awards for the year ended June 30, 2023 includes \$16,881 of cash received for Title I, Part A during the year ended June 30, 2022. The amount was not included on the schedule of expenditures of federal awards, federal payments received for the year ended June 30, 2022. The related expenditures were properly reported on the June 30, 2022 schedule of expenditures of federal awards.

Schedule of Findings and Questioned Costs

Lapeer Community Schools of Lapeer County

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? X Yes _____ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? X Yes _____ No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
10.553, 10.555, 10.559	Child Nutrition Cluster	Unmodified
84.010	Title I Part A	Unmodified
84.425	Education Stabilization Fund Program	Unmodified

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

Auditee qualified as low-risk auditee? _____ Yes X No

Section II - Financial Statement Audit Findings

Reference Number	Finding
Current Year	None

Lapeer Community Schools of Lapeer County

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2023

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
2023-001	<p>Assistance Listing Number, Federal Agency, and Program Name - 84.425D, Department of Education, Education Stabilization Program, ESSER II Section 23b Credit Recovery, ESSER II Section 23b Before/After School</p> <p>Federal Award Identification Number and Year - 213742, 213752</p> <p>Pass-through Entity - Michigan Department of Education</p> <p>Finding Type - Material weakness</p> <p>Repeat Finding - No</p> <p>Criteria - Final expenditure reports for the grants noted above were due on November 29, 2022 in accordance with the grant award from the Michigan Department of Education.</p> <p>Condition - Final expenditure reports due on November 29, 2022 for the grants noted above were submitted on September 11, 2023.</p> <p>Questioned Costs - None</p> <p>Identification of How Questioned Costs Were Computed - N/A</p> <p>Context - The School District was required to submit final expenditure reports for the grants noted above on November 29, 2022 in accordance with the grant award from the Michigan Department of Education. The School District did not submit the final expenditure reports until September 11, 2023. The School District's internal controls surrounding required reporting to the Michigan Department of Education failed to identify reports required under the grant terms and ensure those required reports were filed timely in accordance with the due date.</p> <p>Cause and Effect - Due to the lack of internal controls surrounding report requirements, the final expenditure reports that were due on November 29, 2022 were not submitted until September 11, 2023.</p> <p>Recommendation - The School District should implement procedures to ensure that reporting requirements and due dates for each federal grant are tracked internally and separate individuals are preparing and reviewing reports for accuracy and timeliness.</p> <p>Views of Responsible Officials and Corrective Action Plan - The finding has been corrected. Upon discovery of the oversight, the final expenditure reports were reopened and completed on September 11, 2023. Further, the School District acknowledges the lack of timeliness of submitting the final expenditure reports and has implemented procedures to ensure all reporting surrounding final expenditures is completed and submitted to granting authority in accordance with terms of the agreement going forward.</p>	None