
Lapeer Community Schools of Lapeer County

Federal Awards Supplemental Information
June 30, 2022

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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, 2022 and the related notes to the financial statements, which collectively comprise School District's basic financial statements. We issued our report thereon dated October 28, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 28, 2022.

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 28, 2022

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, 2022 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 28, 2022.

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, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a deficiency in internal control, as described in the accompanying schedule of findings and questioned costs as Finding 2022-001, that we consider to be a material weakness.

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*.

The School District's Response to the Finding

Government Auditing Standards require the auditor to perform limited procedures on the School District's response to the 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 the financial statements, and, accordingly, we express no opinion on it.

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 28, 2022

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 the School District's major federal program for the year ended June 30, 2022. The School District's major federal program is 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 the major federal program 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; 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 program.

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

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.

To the Board of Education
Lapeer Community Schools of Lapeer County

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 & Moreau, PLLC

October 28, 2022

Lapeer Community Schools of Lapeer County

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2022	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 Commodities 2021-22										
	N/A	10.555	\$ 143,917	\$ -	\$ -	\$ -	\$ 143,917	\$ 143,917	\$ -	\$ -
Cash Assistance:										
Seamless Summer Option (SSO) - Breakfast	211971	10.553	87,815	-	-	-	87,815	87,815	-	-
Seamless Summer Option (SSO) - Breakfast	221971	10.553	584,613	-	-	-	584,613	584,613	-	-
SSO - Breakfast subtotal		10.553	672,428	-	-	-	672,428	672,428	-	-
Seamless Summer Option (SSO) - Lunch	211961	10.555	252,833	-	-	-	252,833	252,833	-	-
Seamless Summer Option (SSO) - Lunch	221961	10.555	1,640,031	-	-	-	1,640,031	1,640,031	-	-
Supply Chain Assistance	220910	10.555	99,186	-	-	-	99,186	99,186	-	-
National School Lunch program (incl. commodities)			2,135,967	-	-	-	2,135,967	2,135,967	-	-
Summer Food Service Program for Children (SFSPC):										
Extended Summer Food Service Program for Children	200904	10.559	1,518,640	1,518,640	117,266	-	117,266	-	-	-
Extended Summer Food Service Program for Children	210904	10.559	68,714	-	-	-	68,714	68,714	-	-
Extended Summer Food Service Program for Children	220900	10.559	29,753	-	-	-	-	10,173	10,173	-
SFSPC subtotal			1,617,107	1,518,640	117,266	-	185,980	78,887	10,173	-
Total Child Nutrition Cluster			4,425,502	1,518,640	117,266	-	2,994,375	2,887,282	10,173	-
Special Education Cluster - U.S. Department of Education - Passed through the Lapeer County ISD:										
IDEA Flowthrough:										
IDEA Flowthrough 2021	210450	84.027	447,882	447,882	18,315	-	18,315	-	-	-
IDEA Flowthrough 2022	220450	84.027	433,810	-	-	-	182,374	433,810	251,436	-
COVID-19 American Rescue Plan - IDEA	221280	84.027X	88,513	-	-	-	-	16,397	16,397	-
Total IDEA Flowthrough			970,205	447,882	18,315	-	200,689	450,207	267,833	-
IDEA Preschool Incentive:										
IDEA Preschool 2022	220460	84.173	45,401	38,797	-	-	45,401	45,401	-	-
COVID-19 American Rescue Plan - IDEA Preschool	221285	84.173X	20,298	-	-	-	-	6,771	6,771	-
Total IDEA Preschool Incentive			65,699	38,797	-	-	45,401	52,172	6,771	-
Total Special Education Cluster			1,035,904	486,679	18,315	-	246,090	502,379	274,604	-
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	25,660	-	-	-	25,660	25,660	-	-
Total clusters			5,487,066	2,005,319	135,581	-	3,266,125	3,415,321	284,777	-

Lapeer Community Schools of Lapeer County

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2022	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	210980	10.649	\$ 3,063	\$ -	\$ -	\$ -	\$ 3,063	\$ 3,063	\$ -	\$ -
Title I, Part A - U.S. Department of Education:										
Passed through the Michigan Department of Education:										
Title I Part A 20-21	211530	84.010A	782,732	749,870	200,242	-	212,545	29,144	16,841	-
Title I Part A 21-22	221530	84.010A	763,160	-	-	-	-	796,675	796,675	-
Passed through the Genesee County ISD:										
Title I Part A 20-21	211530	84.010A	164,689	116,259	73,283	-	73,283	-	-	-
Title I Part A 21-22	221530	84.010A	234,310	-	-	-	30,130	155,628	125,498	-
Total Title I, Part A		84.010A	1,944,891	866,129	273,525	-	315,958	981,447	939,014	-
Improving Teacher Quality, Title II - Part A - U.S. Department of Education -										
Passed through the Michigan Department of Education:										
Title II Part A 20-21	210520	84.367	256,166	162,782	33,115	-	50,470	17,355	-	-
Title II Part A 21-22	220520	84.367	237,078	-	-	-	-	183,013	183,013	-
Total Title II, Part A		84.367	493,244	162,782	33,115	-	50,470	200,368	183,013	-
Student Support & Academic Enrichment, Title IV - U.S. Department of Education -										
Passed through the Michigan Department of Education:										
Title IV 20-21	210750	84.424	91,874	59,239	5,305	-	7,692	2,387	-	-
Title IV 21-22	220750	84.424	84,894	-	-	-	-	52,004	52,004	-
Total Title IV, Part A		84.424	176,768	59,239	5,305	-	7,692	54,391	52,004	-
Child & Adult Care Food Program - U.S. Department of Agriculture -										
Passed through the Michigan Department of Education:										
Child and Adult Care Food Program 20-21	211920-212010	10.558	25,584	16,815	879	-	9,648	8,769	-	-
Child and Adult Care Food Program 21-22	221920-222010	10.558	33,649	-	-	-	33,649	33,649	-	-
Total Child and Adult Care Food Program		10.558	59,233	16,815	879	-	43,297	42,418	-	-
Education Stabilization Fund Program - U.S. Department of Education -										
Passed through Michigan Department of Education:										
COVID-19 GEER Funds K-12-Sec 23c	211202	84.425C	10,500	-	-	-	10,500	10,500	-	-
COVID-19 ESSER Formula Fund I	203710	84.425D	560,998	531,047	20,519	-	20,519	29,950	29,950	-
COVID-19 ESSER Formula Fund II	213712	84.425D	2,596,669	-	-	-	615,897	1,552,778	936,881	-
COVID-19 ESSER 23B Credit Recovery	213742	84.425D	114,400	-	-	-	-	88,454	88,454	-
COVID-19 23B Before & After School	213752	84.425D	25,000	-	-	-	-	14,319	14,319	-
COVID-19 American Rescue Plan/ESSER III	213713	84.425U	3,727,948	-	-	-	-	874,995	874,995	-
Total Education Stabilization Fund Program			7,035,515	531,047	20,519	-	646,916	2,570,996	1,944,599	-
Total noncluster programs passed through the Genesee County ISD			398,999	116,259	73,283	-	103,413	155,628	125,498	-
Total noncluster programs passed through the Michigan Department of Education			9,310,652	1,519,753	260,060	-	960,920	3,693,992	2,993,132	-
Total federal awards			\$ 15,199,780	\$ 3,641,331	\$ 468,924	\$ -	\$ 4,333,521	\$ 7,268,004	\$ 3,403,407	\$ -

Lapeer Community Schools of Lapeer County

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

Year Ended June 30, 2022

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 4,643,470
Beneficiary payments not subject to single audit (MDE Child Care Relief payments)	(351,719)
Unavailable revenue not reported for year ended June 30, 2022	<u>2,976,253</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 7,268,004</u></u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

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, 2022. 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 basic 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. 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 and is reported on the 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, 2022

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? X Yes 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? Yes X 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)? Yes X No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.425C, 84.425D, 84.425U	COVID-19 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? X Yes No

Lapeer Community Schools of Lapeer County

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

Section II - Financial Statement Audit Findings

Reference Number	Finding
2022-001	<p data-bbox="362 531 769 556">Finding Type - Material weakness</p> <p data-bbox="362 581 1479 699">Criteria - The School District's internal control structure should ensure that accounting data is properly calculated and reported in accordance with generally accepted accounting principles and the State of Michigan School Accounting Manual on a timely basis in the normal course of operations.</p> <p data-bbox="362 724 1479 961">Condition - The School District's books and records for the 2022 fiscal year were not reconciled and closed in a timely manner. This was the result of a vacancy created from the departure of the director of finance during the year and the School District's inability to fill the position for several months. As a result, closing procedures took place throughout the duration of the audit, and several balances were identified as part of the audit process requiring recognition or adjustment. Identified material adjustments and reclassifications to the School District's general ledger were discussed with and recorded by management during our audit process to reflect the appropriate balances for the year ended June 30, 2022.</p> <p data-bbox="362 987 1479 1136">Context - The School District was able to fill the director of finance position near the start of the audit, providing little time to train or time to provide effective assessment of all general ledger amounts prior to closing. This resulted in the identification of material adjustments during the audit process. These material adjustments and reclassifications were corrected by management and reflected in the School District's June 30, 2022 financial statements.</p> <p data-bbox="362 1161 1479 1337">Cause - Due to the extended period of vacancy in the director of finance position and lack of time available to train and develop the new director of finance prior to that start of the audit, the School District did not have the proper controls, processes, or personal resources in place to analyze, adjust, or independently review account balances prior to the commencement of audit procedures. In addition, assistance was provided to the School District to recommend several adjustments needed to properly record all of the balances noted above at June 30, 2022.</p> <p data-bbox="362 1362 1479 1507">Effect - The School District did not have sufficient time or resources available to adequately close its books prior to the commencement of audit procedures, resulting in significant auditor-identified adjustments being recorded by the School District. In addition, auditor assistance was provided to the director of finance to assist in the development of closing processes to be used in the future.</p> <p data-bbox="362 1533 1479 1682">Recommendation - We recommend that the School District continue to develop its business office personnel and continue to update its accounting processes and procedures, both during the year and for year end, to provide for an effective close of the accounting records. By doing so, the closing process will become more effective and will generate materially accurate reporting at year end.</p> <p data-bbox="362 1707 1479 1879">Views of Responsible Officials and Planned Corrective Actions - The School District was able to bring on a new director of finance near the start of the audit. This individual worked closely with the auditors and the assistant superintendent to better understand the accounting and reporting issues, which will be helpful moving forward. Additional training and updates to the School District's accounting procedures and processes are also under review based on the areas where adjustments were identified.</p>

Lapeer Community Schools of Lapeer County

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	