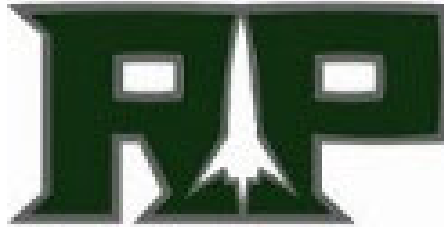


Reeths-Puffer Schools  
**SINGLE AUDIT OF FEDERAL  
FINANCIAL ASSISTANCE PROGRAMS**  
Financial Report and  
Independent Auditor's Reports  
June 30, 2023



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**INDEPENDENT AUDITOR'S 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***

Board of Education  
Reeths-Puffer Schools  
Muskegon, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Reeths-Puffer Schools as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Reeths-Puffer Schools' basic financial statements, and have issued our report thereon dated October 20, 2023.

**Report on Internal Control Over Financial Reporting**

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

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

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.

Board of Education  
Reeths-Puffer Schools  
Page 2

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Reeths-Puffer Schools' 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.

A handwritten signature in black ink that reads "Brickley DeLong, P.C." The signature is written in a cursive, flowing style.

Muskegon, Michigan  
October 20, 2023

**INDEPENDENT AUDITOR'S 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**

Board of Education  
Reeths-Puffer Schools  
Muskegon, Michigan

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

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

We have audited Reeths-Puffer Schools' 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 Reeths-Puffer Schools' major federal programs for the year ended June 30, 2023. Reeths-Puffer Schools' 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, Reeths-Puffer Schools complied, in all material respects, with the 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, 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 (*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 Reeths-Puffer Schools 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 Reeths-Puffer Schools' 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 Reeths-Puffer Schools' federal programs.

Board of Education  
Reeths-Puffer Schools  
Page 2

***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 Reeths-Puffer Schools' 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 Reeths-Puffer Schools' 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 Reeths-Puffer Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Reeths-Puffer Schools' 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 Reeths-Puffer Schools' 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.

Board of Education  
Reeths-Puffer Schools  
Page 3

**Report on Internal Control Over Compliance—Continued**

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 limitation, 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 Reeths-Puffer Schools as of and for the year ended June 30, 2023, and have issued our report thereon dated October 20, 2023, 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 a whole.



Muskegon, Michigan  
October 20, 2023

Reeths-Puffer Schools  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the year ended June 30, 2023

Federal grantor/pass-through grantor/ program or cluster title/identifying number	Assistance Listing Number	Entitlement program or award amount	Accrued (unearned) revenue July 1, 2022	Adjustments and transfers	Cash or payments in kind received (cash basis)	Expenditures (accrual basis)		Accrued (unearned) revenue June 30, 2023	Passed through to subrecipients
						Prior year(s)	Current year		
U.S. Department of Education									
Direct program:									
Indian Education—Grants to Local Educational Agencies	84.060A								
S060A210013		\$ 21,041	\$ 467	\$ -	\$ 1,029	\$ 20,479	\$ 562	\$ -	\$ -
S060A220013		19,974	-	-	15,077	-	19,974	4,897	-
		41,015	467	-	16,106	20,479	20,536	4,897	-
Passed through Michigan Department of Education:									
Title I Grants to Local Educational Agencies	84.010A								
221530 2122		458,878	106,336	-	106,336	440,596	-	-	-
231530 2223		415,624	-	-	265,835	-	393,125	127,290	-
		874,502	106,336	-	372,171	440,596	393,125	127,290	-
English Language Acquisition State Grants									
220570 2122	84.365A	2,860	93	-	93	2,183	-	-	-
230570 2223		1,422	-	-	-	-	1,422	1,422	-
		4,282	93	-	93	2,183	1,422	1,422	-
Supporting Effective Instruction State Grants									
220520 2122	84.367A	188,800	25,711	-	25,711	155,356	-	-	-
230520 2223		118,958	-	-	80,145	-	93,531	13,386	-
		307,758	25,711	-	105,856	155,356	93,531	13,386	-
Student Support and Academic Enrichment Program									
220750 2122	84.424A	41,092	608	-	608	31,108	-	-	-
230750 2223		39,303	-	-	8,961	-	27,480	18,519	-
		80,395	608	-	9,569	31,108	27,480	18,519	-



Reeths-Puffer Schools  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS—Continued**  
For the year ended June 30, 2023

Federal grantor/pass-through grantor/ program or cluster title/identifying number	Assistance Listing Number	Entitlement program or award amount	Accrued (unearned) revenue July 1, 2022	Adjustments and transfers	Cash or payments in kind received (cash basis)	Expenditures (accrual basis)		Accrued (unearned) revenue June 30, 2023	Passed through to subrecipients
						Prior year(s)	Current year		
U.S. Department of Education—Continued									
Passed through Michigan Department of Education—Continued:									
Education Stabilization Fund									
Elementary and Secondary School Emergency Relief Fund	84.425D								
COVID-19 203711 1920		\$ 44,418	\$ 44,418	\$ -	\$ 44,418	\$ 44,418	\$ -	\$ -	\$ -
COVID-19 213712 2021		1,546,764	915,079	-	1,433,389	915,079	553,587	35,277	-
COVID-19 213722 2122		348,700	16,859	-	143,200	213,659	126,341	-	-
COVID-19 213742 2122		25,300	2,123	-	17,936	9,483	15,813	-	-
COVID-19 213752 2122		25,000	4,933	-	4,933	13,463	-	-	-
COVID-19 213782 2223		183,664	-	-	-	-	183,664	183,664	-
		2,173,846	983,412	-	1,643,876	1,196,102	879,405	218,941	-
American Rescue Plan—Elementary and Secondary School Emergency Relief	84.425U								
COVID-19 213713 2122		3,437,191	19,797	-	570,735	19,797	1,063,647	512,709	-
COVID-19 213723 2122		434,231	9,234	-	240,335	9,234	341,654	110,553	-
		3,871,422	29,031	-	811,070	29,031	1,405,301	623,262	-
American Rescue Plan—Elementary and Secondary School Emergency Relief—Homeless Children and Youth	84.425W								
COVID-19 211012 2122		18,689	-	-	-	-	16,151	16,151	-
Total Education Stabilization Fund		6,063,957	1,012,443	-	2,454,946	1,225,133	2,300,857	858,354	-
Total passed through Michigan Department of Education		7,330,894	1,145,191	-	2,942,635	1,854,376	2,816,415	1,018,971	-

Reeths-Puffer Schools  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS—Continued**  
For the year ended June 30, 2023

Federal grantor/pass-through grantor/ program or cluster title/identifying number	Assistance Listing Number	Entitlement program or award amount	Accrued (unearned) revenue July 1, 2022	Adjustments and transfers	Cash or payments in kind received (cash basis)	Expenditures (accrual basis)		Accrued (unearned) revenue June 30, 2023	Passed through to subrecipients
						Prior year(s)	Current year		
<i>U.S. Department of Education—Continued</i>									
Passed through Muskegon Area Intermediate School District:									
Special Education Cluster									
Special Education—Grants to States	84.027A								
210450		\$ 1,207,100	\$ 308,783	\$ -	\$ 308,783	\$ 1,207,099	\$ -	\$ -	\$ -
220450		1,272,392	177,128	-	401,059	1,045,926	226,466	2,535	-
230450		1,247,392	-	-	941,073	-	1,125,687	184,614	-
		3,726,884	485,911	-	1,650,915	2,253,025	1,352,153	187,149	-
Special Education—Grants to States COVID-19 221280 ARP	84.027X	78,211	-	-	-	-	78,211	78,211	-
Special Education—Preschool Grants	84.173A								
220460		51,717	15,680	-	15,680	51,717	-	-	-
230460		52,915	-	-	37,566	-	52,915	15,349	-
		104,632	15,680	-	53,246	51,717	52,915	15,349	-
Special Education—Preschool Grants COVID-19 221185 ARP	84.173X	118,561	-	-	16,995	-	20,618	3,623	-
Total Special Education Cluster		4,028,288	501,591	-	1,721,156	2,304,742	1,503,897	284,332	-
English Language Acquisition State Grants 230580 2223	84.365A	574	-	-	574	-	574	-	-
Total passed through Muskegon Area Intermediate School District		4,028,862	501,591	-	1,721,730	2,304,742	1,504,471	284,332	-
Total U.S. Department of Education		11,400,771	1,647,249	-	4,680,471	4,179,597	4,341,422	1,308,200	-

Reeths-Puffer Schools  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS—Continued**  
For the year ended June 30, 2023

Federal grantor/pass-through grantor/ program or cluster title/identifying number	Assistance Listing Number	Entitlement program or award amount	Accrued (unearned) revenue July 1, 2022	Adjustments and transfers	Cash or payments in kind received (cash basis)	Expenditures (accrual basis)		Accrued (unearned) revenue June 30, 2023	Passed through to subrecipients	
						Prior year(s)	Current year			
U.S. Department of Agriculture										
Passed through Michigan Department of Education:										
Child Nutrition Cluster										
School Breakfast Program	10.553									
221970		\$ 23,934	\$ -	\$ -	\$ 23,934	\$ -	\$ 23,934	\$ -	\$ -	
221971		564,857	30,030	-	71,378	523,509	41,348	-	-	
231970		202,275	-	-	193,650	-	202,276	8,626	-	
		791,066	30,030	-	288,962	523,509	267,558	8,626	-	
National School Lunch Program	10.555									
220910		69,409	-	-	69,409	-	69,409	-	-	
221960		111,512	-	-	111,512	-	111,512	-	-	
221961		1,299,728	50,516	-	149,296	1,200,948	98,780	-	-	
230910		36,828	-	-	36,828	-	36,828	-	-	
231960		780,824	-	-	757,140	-	780,825	23,685	-	
Entitlement Commodities		136,337	-	-	136,337	-	136,337	-	-	
Bonus Commodities		26,986	-	-	26,986	-	26,986	-	-	
		2,461,624	50,516	-	1,287,508	1,200,948	1,260,677	23,685	-	
Summer Food Service Program for Children	10.559									
210904		1,534,638	6,487	(6,487)	-	1,534,638	-	-	-	
220900		48,090	-	-	48,090	-	48,090	-	-	
220904		6,487	-	6,487	6,487	6,487	-	-	-	
230900		16,071	-	-	-	-	16,071	16,071	-	
		1,605,286	6,487	-	54,577	1,541,125	64,161	16,071	-	
Total Child Nutrition Cluster		4,857,976	87,033	-	1,631,047	3,265,582	1,592,396	48,382	-	

Reeths-Puffer Schools  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS—Continued**  
For the year ended June 30, 2023

Federal grantor/pass-through grantor/ program or cluster title/identifying number	Assistance Listing Number	Entitlement program or award amount	Accrued (unearned) revenue July 1, 2022	Adjustments and transfers	Cash or payments in kind received (cash basis)	Expenditures (accrual basis)		Accrued (unearned) revenue June 30, 2023	Passed through to subrecipients
						Prior year(s)	Current year		
<i>U.S. Department of Agriculture—Continued</i>									
Passed through Michigan Department of Education—Continued:									
Child Nutrition Discretionary Grants Limited Availability 211991 EAG23	10.579	\$ 61,539	\$ -	\$ -	\$ -	\$ -	\$ 53,899	\$ 53,899	\$ -
Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs COVID-19 220980 2022	10.649	3,135	-	-	3,135	-	3,135	-	-
Total passed through Michigan Department of Education		4,922,650	87,033	-	1,634,182	3,265,582	1,649,430	102,281	-
Passed through County of Muskegon:									
Forest Service Schools and Roads Cluster Schools and Roads—Grants to States	10.665	128	-	-	128	-	128	-	-
Total U.S. Department of Agriculture		4,922,778	87,033	-	1,634,310	3,265,582	1,649,558	102,281	-
<i>U.S. Department of Health and Human Services</i>									
Direct program:									
Drug Free Communities Support Program Grants 6 NH28CE002989-01-01	93.276	125,000	20,052	-	20,052	125,000	-	-	-
6 NH28CE002989-02-02		125,000	55,171	-	125,000	55,171	69,829	-	-
5 NH28CE002989-03-00		125,000	-	-	47,706	-	85,779	38,073	-
		375,000	75,223	-	192,758	180,171	155,608	38,073	-
Passed through Muskegon Area Intermediate School District:									
Medicaid Cluster Medical Assistance Program 2022-2023	93.778	14,544	-	-	14,544	-	14,544	-	-
Total U.S. Department of Health and Human Services		389,544	75,223	-	207,302	180,171	170,152	38,073	-
TOTAL FEDERAL ASSISTANCE		\$ 16,713,093	\$ 1,809,505	\$ -	\$ 6,522,083	\$ 7,625,350	\$ 6,161,132	\$ 1,448,554	\$ -

The accompanying notes are an integral part of this schedule.

Reeths-Puffer Schools  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year ended June 30, 2023

1. The accompanying Schedule of Expenditures of Federal Awards (the “schedule”) includes the federal award activity of the School District under programs of the federal government for the year ended June 30, 2023. 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 School District, it is not intended to and does not present the financial position or change in net position of the School District.
2. Please see the financial statement footnotes for the significant accounting policies used in preparing this schedule. 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. 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 School District is not using the ten-percent de minimis indirect cost rate as allowed under the Uniform Guidance.
3. Management has utilized the Michigan Department of Education NexSys Grant Auditor Report in preparing the Schedule of Expenditures of Federal Awards.
4. Accrued revenue as of July 1, 2022 was misclassified among the Summer Food Service Program for Children awards. It was overstated by \$6,487 for award #210904, and it was understated by \$6,487 for award #220904.
5. Reconciliation of revenues from federal sources per governmental funds financial statements and expenditures per single audit report Schedule of Expenditures of Federal Awards.

Revenues from federal sources per June 30, 2023

Governmental Funds financial statements

General Fund	\$ 4,514,837	
Other governmental funds (includes Food Service Fund)	<u>1,646,295</u>	<u>\$ 6,161,132</u>

Expenditures per single audit report

Schedule of Expenditures of Federal Awards	<u><u>\$ 6,161,132</u></u>
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Reeths-Puffer Schools  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year ended June 30, 2023

**SECTION I—SUMMARY OF AUDITOR’S RESULTS**

**A. Financial Statements**

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified
2. Internal control over financial reporting:
  - Material weakness(es) identified? \_\_\_\_\_ yes    **X** no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes    **X** none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes    **X** no

**B. Federal Awards**

1. Internal control over major federal programs:
  - Material weakness(es) identified? \_\_\_\_\_ yes    **X** no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes    **X** none reported
2. Type of auditor’s report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes    **X** no

4. Identification of major programs:

Assistance Listing Number(s)

Name of Federal Program or Cluster

**U.S. Department of Education**

**84.425D, 84.425U and 84.425W**

**• Education Stabilization Fund**

**84.027A, 84.027X, 84.173A and 84.173X**

**• Special Education Cluster**

**U.S. Department of Agriculture**

**10.553, 10.555 and 10.559**

**• Child Nutrition Cluster**

5. Dollar threshold used to distinguish between type A and type B programs: **\$750,000**
6. Auditee qualified as low-risk auditee? \_\_\_\_\_ yes    **X** no

**SECTION II – FINANCIAL STATEMENT FINDINGS**

NONE

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

NONE

## **CLIENT DOCUMENTS**



## REETHS-PUFFER SCHOOLS

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[frencht@reeths-puffer.org](mailto:frencht@reeths-puffer.org)

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

October 20, 2023

Michigan Department of Education  
Lansing, Michigan

Reeths-Puffer Schools respectfully submits the following summary of the current status of prior audit findings contained in the single audit report for the year ended June 30, 2022 dated October 26, 2022.

#### SECTION II – FINANCIAL STATEMENT FINDINGS

NONE

#### SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

##### *U.S. Department of Agriculture*

##### **Finding 2023-001: MATERIAL WEAKNESS—Recording of Food Service Claims Activity**

Pass-through entity: Michigan Department of Education

Award Numbers: COVID-19 221971 and COVID-19 221961

Award Year End: September 30, 2022

*Condition:* During the audit, it was noted that the activity from timely filed food service meal claims was not received and recorded for one month of the fiscal year.

*Recommendation:* The School District should recognize the monthly food service activity in the accounting records following the submission of the claims reports to the State of Michigan.

*Current Status:* This recommendation was implemented during the year ended June 30, 2023. No similar finding was reported during the single audit for the year ended June 30, 2023.

Sincerely,

Tracey French  
Director of Finance





## REETHS-PUFFER SCHOOLS

991 W. Giles Road  
Muskegon, MI 49445  
Phone: (231) 744-4736  
Facsimile: (231) 744-2317

Tracey French  
Director of Finance  
[frencht@reeths-puffer.org](mailto:frencht@reeths-puffer.org)

### CORRECTIVE ACTION PLAN

October 20, 2023

Michigan Department of Education  
Lansing, Michigan

Reeths-Puffer Schools respectfully submits the following Corrective Action Plan for the year ended June 30, 2023.

Name and address of independent public accounting firm:

Brickley DeLong, P.C.  
P.O. Box 999  
Muskegon, Michigan 49443

Audit period: June 30, 2023

The findings from the Schedule of Findings and Questioned Costs for the year ended June 30, 2023 provided **no** findings in either Section II or Section III. Accordingly, there are **no** matters requiring corrective action as shown below.

#### SECTION II – FINANCIAL STATEMENT FINDINGS

There were **no** findings in relation to the financial statement audit.

#### SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were **no** findings in relation to the major federal award programs.

If the Michigan Department of Education has questions regarding this plan, please call Tracey French at (231) 744-4736.

Sincerely,

Tracey French  
Director of Finance