

**WASHINGTON COMMUNITY HIGH
SCHOOL DISTRICT NO. 308
WASHINGTON, ILLINOIS**

**SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2023**



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Koch Consultants, Ltd.
P.O. Box 1400
Tremont, IL 61568
Phone 309.267.3796
Fax 309.216.3796
www.kochconsultants.com
Certified Public Accountants & Consultants

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*

To the Board of Education
Washington Community High School District No. 308
Washington, Illinois

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, the basic financial statements of Washington Community High School District No. 308 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated October 18, 2023. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated, on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Washington Community High School District No. 308'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be a significant deficiency (Finding 2023-001).

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

Washington Community High School District No. 308's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Washington Community High School District No. 308's responses to the findings identified in our audit are described in the accompanying schedules of findings and questioned costs and corrective action plan. The 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 the response.

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.



October 18, 2023



Koch Consultants, Ltd.
P.O. Box 1400
Tremont, IL 61568
Phone 309.267.3796
Fax 309.216.3796
www.kochconsultants.com
Certified Public Accountants & Consultants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Washington Community High School District No. 308
Washington, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Washington Community High School District No. 308's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2023. The 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 District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal program for the year ended June 30, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

We have audited the basic financial statements of the District, as of and for the year ended June 30, 2023, and the related notes to the financial statements. The basic financial statements referenced above were prepared on a regulatory basis of accounting as prescribed by the Illinois State Board of Education; therefore, they were not presented in accordance with accounting principles generally accepted in the United States of America. We issued our report thereon dated October 18, 2023, which contained an unmodified opinion on the regulatory basis financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the 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 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.

The introductory section (as identified in the table of contents) has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on the items in that section.

A handwritten signature in black ink that reads "Koch Consultants, Ltd." in a cursive, stylized script.

October 18, 2023

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2023

| | | | |
|---|--------------------------------------|---|-------------------------------------|
| DISTRICT/JOINT AGREEMENT NAME Washington CHSD 308 | RCDT NUMBER 53-090-3080-16 | CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 65.027018 | |
| ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) | | NAME AND ADDRESS OF AUDIT FIRM Koch Consultants, Ltd. PO Box 1400 Tremont, IL 61568 | |
| ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 115 Bondurant St Washington, IL 61571 | | E-MAIL ADDRESS: nate@kochconsultants.com | |
| | | NAME OF AUDIT SUPERVISOR Nathan D. Koch | |
| | | CPA FIRM TELEPHONE NUMBER (309) 267-3796 | FAX NUMBER (309) 216-3796 |

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- ☐ A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- ☐ Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- ☐ Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- ☐ Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- ☐ Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- ☐ Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- ☐ Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- ☐ Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- ☐ Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- ☐ A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- ☐ A Copy of each Management Letter
- ☐ A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is **OPTIONAL**; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews

GENERAL INFORMATION

- ☐ 1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
- ☐ 2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
- ☐ 3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
- For those forms that are not applicable, "N/A" or similar language has been indicated.
- ☐ 4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- ☐ 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.
- ☐ 6. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse
<https://harvester.census.gov/facweb/Default.aspx>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- ☐ 8. All prior year's projects are included and reconciled to final FRIS report amounts.
- Including receipt/revenue and expenditure/disbursement amounts.
- ☐ 9. All current year's projects are included and reconciled to most recent FRIS report filed.
- Including receipt/revenue and expenditure/disbursement amounts.
- ☐ 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding,
- discrepancies should be reported as Questioned Costs.
- ☐ 11. The total amount provided to subrecipients from each Federal program is included.
- ☐ 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
Project year runs from October 1 to September 30, so projects will cross fiscal years;
This means that audited year revenues will include funds from both the prior year and current year projects.
- ☐ 13. Each CNP project should be reported on a separate line (one line per project year per program).
- ☐ 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- ☐ 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- ☐ 16. Exceptions should result in a finding with Questioned Costs.
- ☐ 17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
- The value is determined from the following, **with each item on a separate line:**
 - ☐ * **Non-Cash Commodities:** Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
Verify Non-Cash Commodities amount on ISBE web site: <https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - ☐ * **Non-Cash Commodities:** Commodities information for non-cash items received through **Other Food Services**
Districts should track separately through year; no specific report available from ISBE
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - ☐ * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
- **The two commodity programs should be reported on separate lines on the SEFA.**
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - ☐ * Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)
CFDA number: 10.582
- ☐ 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
- ☐ 19. Obligations and Encumbrances are included where appropriate.
- ☐ 20. **FINAL STATUS** amounts are calculated, where appropriate.
- ☐ 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
- ☐ 22. **ALL** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
- ☐ 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.
Including, but not limited to:
 - ☐ 24. Basis of Accounting
 - ☐ 25. Name of Entity
 - ☐ 26. Type of Financial Statements
 - ☐ 27. Subrecipient information (**Mark "N/A" if not applicable**)

SINGLE AUDIT INFORMATION CHECKLIST

☐ * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

- ☐ 28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
- ☐ 29. **All** Summary of Auditor Results questions have been answered.
- ☐ 30. All tested programs **and** amounts are listed.
- ☐ 31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

Findings have been filled out completely and correctly (if none, mark "N/A").

- ☐ 32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
- ☐ 33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- ☐ 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- ☐ 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- ☐ 36. Questioned Costs have been calculated where there are questioned costs.
- ☐ 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- ☐ 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
 - Should be based on actual amount of interest earned
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
- ☐ 39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

**Washington CHSD 308
53-090-3080-16**

RECONCILIATION OF FEDERAL REVENUES

Year Ending June 30, 2023

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

| | | |
|--|--------------|-------------------|
| Account Summary 7-9, Line 7 | Account 4000 | \$ 733,991 |
| Flow-through Federal Revenues | | |
| Revenues 10-15, Line 115 | Account 2200 | - |
| Value of Commodities | | |
| ICR Computation 37, Line 11 | | 48,068 |
| Less: Medicaid Fee-for-Service Program | | |
| Revenues 10-15, Line 266 | Account 4992 | (15,973) |
| AFR TOTAL FEDERAL REVENUES: | | \$ 766,086 |

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

| | |
|-------|-------|
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |

| | | |
|--------------------------------------|-----------|----------------|
| ADJUSTED AFR FEDERAL REVENUES | \$ | 766,086 |
|--------------------------------------|-----------|----------------|

| | | | | | |
|---|----------|----|--|--|---------|
| Total Current Year Federal Revenues Reported on SEFA: | | | | | |
| Federal Revenues | Column D | \$ | | | 766,086 |

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

| | |
|-------|-------|
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |

| | | |
|--------------------------------|----|---------|
| ADJUSTED SEFA FEDERAL REVENUE: | \$ | 766,086 |
|--------------------------------|----|---------|

| | | |
|-------------|----|---|
| DIFFERENCE: | \$ | - |
|-------------|----|---|

WASHINGTON CHSD 308
53-090-3080-16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

| Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation | AL Number ² (A) | ISBE Project # (1st 8 digits) or Contract # ³ (B) | Receipts/Revenues | | Year 7/1/21-6/30/22 (E) | Expenditure/Disbursements ⁴ | | | Obligations/ Encumb. (G) | Final Status (E)+(F)+(G) (H) | Budget (I) |
|---|----------------------------------|---|-------------------------------|-------------------------------|-------------------------------|--|-------------------------------|--|--------------------------------|---------------------------------------|---------------|
| | | | Year 7/1/21-6/30/22 (C) | Year 7/1/22-6/30/23 (D) | | Year 7/1/21-6/30/22 Pass through to Subrecipients | Year 7/1/22-6/30/23 (F) | Year 7/1/22-6/30/23 Pass through to Subrecipients | | | |
| US DEPARTMENT OF AGRICULTURE | | | | | | | | | | | |
| PASSED THROUGH IL STATE BOARD OF EDUCATION | | | | | | | | | | | |
| COVID - 19 - Child Nutrition Cluster - School Breakfast Program | 10.553 | 2021-4220 | \$5,932 | \$0 | \$5,932 | \$0 | \$0 | \$0 | \$0 | \$5,932 | N/A |
| COVID - 19 - Child Nutrition Cluster - School Breakfast Program | 10.553 | 2022-4220 | 58,368 | 3,772 | 58,368 | 0 | 3,772 | 0 | 0 | 62,140 | N/A |
| Child Nutrition Cluster - School Breakfast Program | 10.553 | 2023-4220 | 0 | 22,168 | 0 | 0 | 22,168 | 0 | 0 | 22,168 | N/A |
| Total Child Nutrition Cluster - School Breakfast Program | | | 64,300 | 25,940 | 64,300 | 0 | 25,940 | 0 | 0 | | |
| COVID - 19 - Child Nutrition Cluster - National School Lunch Program | 10.555 | 2021-4210 | 110,614 | 0 | 110,614 | 0 | 0 | 0 | 0 | 110,614 | N/A |
| COVID - 19 - Child Nutrition Cluster - National School Lunch Program | 10.555 | 2021-4210-SN | 677 | 0 | 677 | 0 | 0 | 0 | 0 | 677 | N/A |
| COVID - 19 - Child Nutrition Cluster - National School Lunch Program | 10.555 | 2022-4210 | 519,918 | 39,843 | 519,918 | 0 | 39,843 | 0 | 0 | 559,761 | N/A |
| Child Nutrition Cluster - National School Lunch Program | 10.555 | 2023-4210 | 0 | 141,270 | 0 | 0 | 141,270 | 0 | 0 | 141,270 | N/A |
| Child Nutrition Cluster - Commodities - Noncash Assistance | 10.555 | 2022 | 22,459 | 0 | 22,459 | 0 | 0 | 0 | 0 | 22,459 | N/A |
| Child Nutrition Cluster - Commodities - Noncash Assistance | 10.555 | 2023 | 0 | 21,105 | 0 | 0 | 21,105 | 0 | 0 | 21,105 | N/A |
| Child Nutrition Cluster - Commodities - Noncash Assistance - Fresh Fruits & Vegetables | 10.555 | 2022 | 27,828 | 0 | 27,828 | 0 | 0 | 0 | 0 | 27,828 | N/A |
| Child Nutrition Cluster - Commodities - Noncash Assistance - Fresh Fruits & Vegetables | 10.555 | 2023 | 0 | 26,963 | 0 | 0 | 26,963 | 0 | 0 | 26,963 | N/A |
| COVID - 19 - Child Nutrition Cluster - State Administrative Expenses for Child Nutrition | 10.555 | 2022-4210-SC | 29,853 | 0 | 29,853 | 0 | 0 | 0 | 0 | 29,853 | N/A |
| COVID - 19 - Child Nutrition Cluster - State Administrative Expenses for Child Nutrition | 10.555 | 2023-4210-SC | 0 | 25,754 | 0 | 0 | 25,754 | 0 | 0 | 25,754 | N/A |
| Total Child Nutrition Cluster - National School Lunch Program | | | 711,349 | 254,935 | 711,349 | 0 | 254,935 | 0 | 0 | | |

- (M) Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. \$200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included

² When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

WASHINGTON CHSD 308
53-090-3080-16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

| Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation | AL Number ² (A) | ISBE Project # (1st 8 digits) or Contract # ³ (B) | Receipts/Revenues | | Year 7/1/21-6/30/22 (E) | Expenditure/Disbursements ⁴ | | Year 7/1/22-6/30/23 Pass through to Subrecipients | Obligations/ Encumb. (G) | Final Status (E)+(F)+(G) (H) | Budget (I) |
|---|----------------------------------|---|-------------------------------|-------------------------------|-------------------------------|--|-------------------------------|--|--------------------------------|---------------------------------------|---------------|
| | | | Year 7/1/21-6/30/22 (C) | Year 7/1/22-6/30/23 (D) | | Year 7/1/21-6/30/22 Pass through to Subrecipients | Year 7/1/22-6/30/23 (F) | | | | |
| COVID - 19 - Child Nutrition Cluster - Summer Food Service Program for Children | 10.559 | 2021-4225 | 23,174 | 0 | 4,285 | 0 | 0 | 0 | 0 | 4,285 | N/A |
| Total Child Nutrition Cluster | | | 798,823 | 280,875 | 779,934 | 0 | 280,875 | 0 | 0 | | |
| COVID - 19 - Pandemic EBT Administrative Costs | 10.649 | 2021-4210-BT | 614 | 0 | 614 | 0 | 0 | 0 | 0 | 614 | N/A |
| COVID - 19 - Pandemic EBT Administrative Costs | 10.649 | 2022-4210-BT | 0 | 628 | 0 | 0 | 628 | 0 | 0 | 628 | N/A |
| Total Pandemic EBT Administrative Costs | | | 614 | 628 | 614 | 0 | 628 | 0 | 0 | | |
| TOTAL US DEPARTMENT OF AGRICULTURE | | | 799,437 | 281,503 | 780,548 | 0 | 281,503 | 0 | 0 | | |
| US DEPARTMENT OF JUSTICE | | | | | | | | | | | |
| Public Safety Partnership and Community Policing Grants | 16.710 | 15JCOPS-21-GG03782-SSIX | 95,425 | 0 | 95,425 | 0 | 0 | 0 | 0 | 95,425 | 95,425 |
| FEDERAL COMMUNICATIONS COMMISSION | | | | | | | | | | | |
| COVID 19 - Emergency Connectivity Fund Program | 32.009 | BEAR202102087 | 44,197 | 0 | 44,197 | 0 | 0 | 0 | 0 | 44,197 | 52,423 |
| US DEPARTMENT OF EDUCATION | | | | | | | | | | 0 | |
| PASSED THROUGH IL STATE BOARD OF EDUCATION | | | | | | | | | | 0 | |
| Title I Grants to Local Educational Agencies | 84.010A | 2021-4300 | 43,015 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 123,261 |
| Title I Grants to Local Educational Agencies | 84.010A | 2022-4300 | 29,354 | 42,623 | 71,977 | 0 | 0 | 0 | 0 | 71,977 | 75,638 |
| Title I Grants to Local Educational Agencies | 84.010A | 2023-4300 | 0 | 47,885 | 0 | 0 | 68,266 | 0 | 0 | 68,266 | 68,487 |
| Total Title I Grants to Local Educational Agencies | | | 72,369 | 90,508 | 71,977 | 0 | 68,266 | 0 | 0 | | |
| | | | | | | | | | | 0 | |

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included

² When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

WASHINGTON CHSD 308
53-090-3080-16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

| Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation | AL Number ² (A) | ISBE Project # (1st 8 digits) or Contract # ³ (B) | Receipts/Revenues | | Year 7/1/21-6/30/22 (E) | Expenditure/Disbursements ⁴ | | Year 7/1/22-6/30/23 Pass through to Subrecipients | Obligations/ Encumb. (G) | Final Status (E)+(F)+(G) (H) | Budget (I) |
|---|----------------------------------|---|-------------------------------|-------------------------------|-------------------------------|--|-------------------------------|--|--------------------------------|---------------------------------------|---------------|
| | | | Year 7/1/21-6/30/22 (C) | Year 7/1/22-6/30/23 (D) | | Year 7/1/21-6/30/22 Pass through to Subrecipients | Year 7/1/22-6/30/23 (F) | | | | |
| Special Education Cluster - Special Education Grants to States | 84.027A | 2021-4620 | 81,137 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 227,856 |
| Special Education Cluster - Special Education Grants to States | 84.027A | 2022-4620 | 150,448 | 59,438 | 209,886 | 0 | 0 | 0 | 0 | 209,886 | 229,758 |
| Special Education Cluster - Special Education Grants to States | 84.027A | 2023-4620 | 0 | 141,533 | 0 | 0 | 202,206 | 0 | 0 | 202,206 | 381,218 |
| COVID - 19 - Special Education Cluster - Special Education Grants to States | 84.027X | 2022-4998-ID | 0 | 63,958 | 0 | 0 | 63,958 | 0 | 0 | 63,958 | 65,993 |
| Total Special Education Cluster - Special Education Grants to States | | | 231,585 | 264,929 | 209,886 | 0 | 266,164 | 0 | 0 | | |
| Supporting Effective Instruction State Grants | 84.367A | 2021-4932 | 12,258 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,905 |
| Supporting Effective Instruction State Grants | 84.367A | 2022-4932 | 11,266 | 15,561 | 26,827 | 0 | 0 | 0 | 0 | 26,827 | 30,539 |
| Supporting Effective Instruction State Grants | 84.367A | 2023-4932 | 0 | 11,891 | 0 | 0 | 22,261 | 0 | 0 | 22,261 | 27,551 |
| Total Supporting Effective Instruction State Grants | | | 23,524 | 27,452 | 26,827 | 0 | 22,261 | 0 | 0 | | |
| Student Support and Academic Enrichment Program | 84.424A | 2022-4400 | 10,000 | 0 | 10,000 | 0 | 0 | 0 | 0 | 10,000 | 10,564 |
| Student Support and Academic Enrichment Program | 84.424A | 2023-4400 | 0 | 9,968 | 0 | 0 | 9,968 | 0 | 0 | 9,968 | 13,019 |
| Total Student Support and Academic Enrichment Program | | | 10,000 | 9,968 | 10,000 | 0 | 9,968 | 0 | 0 | | |
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• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included

² When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

WASHINGTON CHSD 308
53-090-3080-16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

| Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation | AL Number ² (A) | ISBE Project # (1st 8 digits) or Contract # ³ (B) | Receipts/Revenues | | Year 7/1/21-6/30/22 (E) | Expenditure/Disbursements ⁴ | | Year 7/1/22-6/30/23 Pass through to Subrecipients | Obligations/ Encumb. (G) | Final Status (E)+(F)+(G) (H) | Budget (I) |
|---|----------------------------------|---|-------------------------------|-------------------------------|-------------------------------|--|-------------------------------|--|--------------------------------|---------------------------------------|---------------|
| | | | Year 7/1/21-6/30/22 (C) | Year 7/1/22-6/30/23 (D) | | Year 7/1/21-6/30/22 Pass through to Subrecipients | Year 7/1/22-6/30/23 (F) | | | | |
| COVID-19 - Education Stabilization Fund (M) | 84.425D | 2021-4998-E2 | 293,367 | 0 | 204,906 | 0 | 0 | 0 | 0 | 204,906 | 293,367 |
| COVID-19 - Education Stabilization Fund (M) | 84.425D | 2022-4998-D2 | 89,373 | | 89,373 | 0 | 0 | 0 | 0 | 89,373 | 89,373 |
| COVID-19 - Education Stabilization Fund (M) | 84.425D | 2023-4998-D4 | 0 | 0 | 0 | 0 | 230,389 | 0 | 0 | 230,389 | 362,674 |
| COVID-19 - Education Stabilization Fund (M) | 84.425U | 2022-4998-E3 | 866,337 | 56,040 | 874,339 | 0 | 68,524 | 0 | 0 | 942,863 | 942,863 |
| TOTAL COVID-19 - Education Stabilization Fund (M) | | | 1,249,077 | 56,040 | 1,168,618 | 0 | 298,913 | 0 | 0 | | |
| TOTAL US DEPARTMENT OF EDUCATION | | | 1,586,555 | 448,897 | 1,487,308 | 0 | 665,572 | 0 | 0 | | |
| US DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | | | | | | | |
| PASSED THROUGH IL DEPT OF HEALTHCARE AND FAMILY SERVICES | | | | | | | | | | | |
| Medicaid Cluster - Medicaid Assistance Program | 93.778 | 2021 | 8,935 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| Medicaid Cluster - Medicaid Assistance Program | 93.778 | 2022 | 7,986 | 6,863 | 15,468 | 0 | 0 | 0 | 0 | 15,468 | N/A |
| Medicaid Cluster - Medicaid Assistance Program | 93.778 | 2023 | 0 | 28,823 | 0 | 0 | 38,014 | 0 | 0 | 38,014 | N/A |
| TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES - Medicaid Cluster - Medical Assistance Program | | | 16,921 | 35,686 | 15,468 | 0 | 38,014 | 0 | 0 | | |
| | | | | | | | | | | | |
| TOTAL FEDERAL AID | | | 2,542,535 | 766,086 | 2,422,946 | 0 | 985,089 | 0 | 0 | | |
| | | | | | | | | | | | |
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• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included

² When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

WASHINGTON CHSD 308

53-090-3080-16

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2023

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Washington Community High School District No. 308 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate? _____ YES _____ X NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, [Entity #XYZ] provided federal awards to subrecipients as follows:

| Program Title/Subrecipient Name | Federal AL Number | Amount Provided to Subrecipient |
|---------------------------------|----------------------|------------------------------------|
| NONE | | |
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Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by [Entity #XYZ] and **should be** included in the Schedule of Expenditures of Federal Awards:

| | | | |
|--|-----------------|----------------|-----------------|
| NON-CASH COMMODITIES (AL 10.555)**: | <u>\$21,105</u> | | |
| OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES | <u>\$26,963</u> | Total Non-Cash | \$48,068 |

Note 5: Other Information

| | |
|--|----------|
| Insurance coverage in effect paid with Federal funds during the fiscal year: | NONE |
| Property | _____ |
| Auto | _____ |
| General Liability | _____ |
| Workers Compensation | _____ |
| Loans/Loan Guarantees Outstanding at June 30: | NONE |
| District had Federal grants requiring matching expenditures | NO |
| | (Yes/No) |

** The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

⁵ This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

⁶ The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

WASHINGTON CHSD 308
53-090-3080-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: GAAP - Adverse, Regulatory Basis - Unmodified
(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? X YES None Reported
- Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

| AL NUMBER(S) ⁹ | NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰ | AMOUNT OF FEDERAL PROGRAM |
|---------------------------|--|---------------------------|
| 84.425D, 84.425U | COVID-19 - Education Stabilization Fund | 298,913 |
| | | |
| | | |
| | | |
| | | |
| | Total Amount Tested as Major | \$298,913 |

Total Federal Expenditures for 7/1/2022 - 6/30/2023

\$985,089

% tested as Major

30.34%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? X YES NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program.
Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

⁸ Major programs should generally be reported in the same order as they appear on the SEFA.

⁹ When the AL number is not available, include other identifying number, if applicable.

¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

WASHINGTON CHSD 308
53-090-3080-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2023 - 001** 2. THIS FINDING IS: ☐ New ☒ Repeat from Prior Year?
Year originally reported? 2016

3. Criteria or specific requirement

Segregation of accounting duties is key to internal controls and is considered an ideal business practice.

4. Condition

In most cases the District has taken steps to separate accounting duties among multiple individuals. However, in some cases involving the receipt and/or disbursement of funds and related accounting activities, duties have not been ideally segregated. Additionally, in areas where ideal segregation of duties normally exists, employees have the ability and the access to perform additional duties in case of the absences of other employees or in order to expedite transactions. These additional abilities and access present a situation where existing controls can be overridden.

5. Context¹²

This situation was noted while obtaining an understanding of the District's internal control.

6. Effect

This condition increases the possibility that errors or irregularities may occur and not be detected on a timely basis.

7. Cause

Limited resources of the District do not provide for enough accounting employees to ideally segregate all accounting duties particularly when one or more employees are out of the office.

8. Recommendation

We recognize that given the District's size and number of people involved that it may not be possible to achieve an ideal segregation of duties in all situations. We recommend that the District continue to review areas where duties are not ideally segregated and determine if duties can be better segregated or if additional reviews can be added or existing reviews can be strengthened to mitigate the risks posed by the lack of ideal segregation of duties. When additional reviews are added or existing reviews are modified, if possible, the individual performing the review should have familiarity and understanding of the items being reviewed. In addition, Administration and the Board's close oversight and review of accounting information is an important means of preventing and detecting errors and irregularities when this condition is present.

9. Management's response¹³

The District attempts to segregate duties as much as possible with the limited number of individuals the District employs in these roles. Administration carefully reviews the financial activity and position of the District on an ongoing and regular basis. Additionally, Administration evaluates areas where lack of ideal segregation of duties has been identified to determine if those duties could be better segregated within the District's current resources or if other procedures/reviews could be added to mitigate the risk this lack of ideal segregation of duties presents. Administration has also ensured that control activities that were not undertaken during employee transitions have been reestablished and are functioning. Administration is also reevaluating how continuity of procedures is handled during employee turnover.

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2021 would be assigned a reference number of 2021-001, 2021-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.)

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars

¹³ See §200.521 *Management decision* for additional guidance on reporting management's response.

WASHINGTON CHSD 308
53-090-3080-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

| | | | | |
|--|---------------------|---------------------|------------------------------|---|
| 1. FINDING NUMBER: ¹⁴ | 2023 - _____ | 2. THIS FINDING IS: | <input type="checkbox"/> New | <input type="checkbox"/> Repeat from Prior year? Year originally reported? _____ |
| 3. Federal Program Name and Year: | | NO FINDINGS | | |
| 4. Project No.: | | 5. AL No.: | | |
| 6. Passed Through: | | | | |
| 7. Federal Agency: | | | | |
| 8. Criteria or specific requirement (including statutory, regulatory, or other citation) | | | | |
| | | | | |
| 9. Condition ¹⁵ | | | | |
| | | | | |
| 10. Questioned Costs ¹⁶ | | | | |
| | | | | |
| 11. Context ¹⁷ | | | | |
| | | | | |
| 12. Effect | | | | |
| | | | | |
| 13. Cause | | | | |
| | | | | |
| 14. Recommendation | | | | |
| | | | | |
| 15. Management's response ¹⁸ | | | | |
| | | | | |

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3))

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4)

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both

WASHINGTON CHSD 308
53-090-3080-16
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2023

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

| <u>Finding Number</u> | <u>Condition</u> | <u>Current Status</u> ²⁰ |
|-----------------------|---|-------------------------------------|
| 2022-001 | In most cases the District has taken steps to separate accounting duties among multiple individuals. However, in some cases involving the receipt and/or disbursement of funds and related accounting activities, duties have not been ideally segregated. Additionally, in areas where ideal segregation of duties normally exists, employees have the ability and the access to perform additional duties in case of the absences of other employees or in order to expedite transactions. These additional abilities and access present a situation where existing controls can be overridden. | Repeated as finding 2023-001 |

When possible, all prior findings should be on the same page

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.



WASHINGTON

Community High School District 308

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

Lack of Ideal Segregation of Duties (Finding No. 2023-001)

Plan – The District attempts to segregate duties as much as possible with the limited number of individuals the District employs in these roles. Administration carefully reviews the financial activity and position of the District on an ongoing and regular basis. Additionally, Administration evaluates areas where lack of ideal segregation of duties has been identified to determine if those duties could be better segregated within the District's current resources or if other procedures/reviews could be added to mitigate the risk this lack of ideal segregation of duties presents. Administration has also ensured that control activities that were not undertaken during employee transitions have been reestablished and are functioning. Administration is also reevaluating how continuity of procedures is handled during employee turnover.

Anticipated Date of Completion for Corrective Action Plan – Ongoing

Contact Person Responsible for Corrective Actions – Karen Beverlin, Assistant Superintendent