



PLAINEDGE UNION FREE SCHOOL DISTRICT

FEDERAL SINGLE AUDIT REPORT

June 30, 2022

PLAINEDGE UNION FREE SCHOOL DISTRICT
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PLAINEDGE UNION FREE SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Agency or Pass-through Number	Federal Expenditures
<u>United States Department of Education</u>			
Passed Through New York State, Department of Education:			
Special Education Cluster			
Special Education Grants to States	84.027A	0032-22-0469	\$ 680,202
Special Education Grants to States: IDEA 611 ARP Allocations	84.027X	5532-22-0469	135,984
Special Education Preschool Grants	84.173A	0033-22-0469	28,787
Special Education Preschool Grants: IDEA 619 ARP Allocations	84.173X	5533-22-0469	8,358
Total Special Education Cluster			<u>853,331</u>
 Title I Grants to Local Educational Agencies	 84.010	 0021-22-1705	 <u>75,965</u>
Supporting Effective Instruction State Grants	84.367	0147-21-1705	925
Supporting Effective Instruction State Grants	84.367	0147-22-1705	37,208
			<u>38,133</u>
 Student Support and Academic Enrichment Program	 84.424	 0204-21-1705	 <u>5,543</u>
Education Stabilization Fund (ESF)			
COVID-19: Governor's Emergency Education Relief (GEER) Fund	84.425C	5896-21-1705	240,155
COVID-19: Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	5891-21-1705	1,187,812
COVID-19: American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	5870-22-9236	328,601
COVID-19: American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	5880-21-1705	236,898
COVID-19: American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	5883-21-1705	18,817
COVID-19: American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	5884-21-1705	30,904
Total Education Stabilization Funds			<u>2,043,187</u>
Total Department of Education			<u>3,016,159</u>
<u>United States Department of Agriculture</u>			
Passed Through New York State, Department of Education:			
Child Nutrition Cluster			
Non-Cash Assistance (food distribution)			
National School Lunch Program	10.555	N/A	48,949
Cash Assistance			
COVID-19: National School Lunch Program (SSO)	10.555	N/A	1,033,968
COVID-19: National School Lunch Program (Supply Chain Assistance)	10.555	N/A	35,000
COVID-19: National School Lunch Program (Emergency Operational Costs Reimbursement)	10.555	N/A	19,928
Fresh Fruit and Vegetable Program (FFVP)	10.582	N/A	40,002
Total Child Nutrition Cluster			<u>1,177,847</u>
 COVID-19: State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants	 10.649	 N/A	 <u>3,005</u>
 Total Department of Agriculture			 <u>1,180,852</u>
 Total Federal Awards Expended			 <u>\$ 4,197,011</u>

PLAINEDGE UNION FREE SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Plainedge Union Free School District (District) under programs of the federal government for the year ended June 30, 2022. 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 Plainedge Union Free School District, it is not intended to and does not present the financial position and changes in net position of the Plainedge Union Free School District.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement.

Matching costs (the District's share of certain program costs) are not included in the reported expenditures.

Pass-through numbers are presented where available.

The amounts reported as federal expenditures were obtained from the federal financial reports for the applicable program and periods. The amounts reported in these reports are prepared from records maintained for each program, which are reconciled with the District's financial reporting system.

Non-cash assistance is reported in the schedule at the fair market value of commodities received, which is provided by New York State under the National School Lunch Program.

3. INDIRECT COSTS

The Plainedge Union Free School District did not elect to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

4. SUBRECIPIENTS

No amounts were provided to subrecipients.

5. OTHER DISCLOSURES

No insurance is carried specifically to cover equipment purchased with federal funds. Any equipment purchased with federal funds has only a nominal value, and is covered by the District's casualty insurance policies.

There were no loans or loan guarantees outstanding at year end.



**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**

To the Board of Education
Plainedge Union Free School District
North Massapequa, New York

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Plainedge Union Free School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Plainedge Union Free School District's major federal programs for the year ended June 30, 2022. Plainedge Union Free School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Plainedge Union Free School 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 programs 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; 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 Plainedge Union Free 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 Plainedge Union Free 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 Plainedge Union Free School 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 Plainedge Union Free 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 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 Plainedge Union Free School 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 Plainedge Union Free 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 Plainedge Union Free 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 Plainedge Union Free 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 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 financial statements of the governmental activities, each major fund, and the fiduciary fund of the Plainedge Union Free School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Plainedge Union Free School District's basic financial statements. We issued our report thereon dated September 20, 2022, which contained unmodified opinions on those financial statements, except for a qualified opinion on the extraclassroom activities fund opinion unit based on a scope limitation. The cash receipts records of the extraclassroom activities fund of the Plainedge Union Free School District were not adequate to permit the application of sufficient adequate auditing procedures to indicate whether all receipts were recorded. This fund accounts for the activities of student clubs, which do not contain any federal awards. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Cullen & Danowski, LLP

February 27, 2023

*(except for our report on the Schedule of Expenditures of Federal Awards,
for which the date is September 20, 2022)*

PLAINEDGE UNION FREE SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

1. SUMMARY OF AUDITOR'S RESULTS

- A. The auditor's report expresses an unmodified opinion on whether the financial statements of the Plainedge Union Free School District were prepared in accordance with GAAP, except for a qualified opinion on the extraclassroom activities fund opinion unit based on a scope limitation.
- B. No significant deficiencies or material weaknesses in internal control were disclosed by the audit of the financial statements.
- C. No instances of noncompliance material to the financial statements which, would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
- D. No significant deficiencies or material weaknesses in internal control over major federal award programs were disclosed by the audit.
- E. The auditor's report on compliance for the major federal award program(s) for the District expresses an unmodified opinion on the major federal program(s).
- F. Audit findings that are required to be reported in accordance with 2 CFR §200.516(a) are reported in Part 3 of this Schedule.
- G. The programs tested as major programs were:
 - Education Stabilization Fund (ESF)
 - COVID-19: Governor's Emergency Education Relief (GEER) Fund Assistance Listing No. 84.425C
 - COVID-19: Elementary and Secondary School Emergency Relief (ESSER) Fund Assistance Listing No. 84.425D
 - COVID-19: American Rescue Plan – Elementary and Secondary School Emergency Relief Fund (ARP ESSER) Assistance Listing No. 84.425U
- H. The threshold used for distinguishing between Type A and B programs was \$750,000.
- I. The Plainedge Union Free School District did not qualify as a low-risk auditee.

2. FINANCIAL STATEMENTS FINDINGS

There are no financial statement findings to be reported.

3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There are no federal award findings or questioned costs to be reported.

