

L'Anse Creuse Public Schools

Single Audit Report

June 30, 2023



YEO & YEO

**BUSINESS SUCCESS
PARTNERS**

Table of Contents

	<u>Page</u>
Single Audit Report	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
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	3
Schedule of Expenditures of Federal Awards	6
Notes to the Schedule of Expenditures of Federal Awards	9
Schedule of Findings and Questioned Costs	11
Summary Schedule of Prior Audit Findings	13



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

Independent Auditors' Report

Management and the Board of Education
L'Anse Creuse Public Schools
Clinton Township, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of L'Anse Creuse Public Schools, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise L'Anse Creuse Public Schools' basic financial statements and have issued our report thereon dated October 2, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered L'Anse Creuse Public 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 L'Anse Creuse Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of L'Anse Creuse Public 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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether L'Anse Creuse Public 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.

Yeo & Yeo, P.C.

Flint, Michigan
October 2, 2023



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

Independent Auditors' Report

Management and the Board of Education
L'Anse Creuse Public Schools
Clinton Township, Michigan

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited L'Anse Creuse Public 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 L'Anse Creuse Public Schools' major federal programs for the year ended June 30, 2023. L'Anse Creuse Public Schools' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, L'Anse Creuse Public 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; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of L'Anse Creuse Public 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 L'Anse Creuse Public 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 agreements applicable to L'Anse Creuse Public Schools' federal programs.

Auditors' 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 L'Anse Creuse Public 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 L'Anse Creuse Public 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 L'Anse Creuse Public 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 L'Anse Creuse Public 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 L'Anse Creuse Public 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 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 Auditors' 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, the business-type activities, each major fund, and the aggregate remaining fund information of L'Anse Creuse Public Schools, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise L'Anse Creuse Public Schools' basic financial statements. We issued our report thereon dated October 2, 2023, which contained unmodified opinions on those 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.

Yeo & Yeo, P.C.

Flint, Michigan
October 2, 2023

L'Anse Creuse Public Schools
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor Pass Through Grantor Program Title Grant Number	Federal Assistance Listing Number	Award Grant Entitlement Program Amount	Inventory/ Accrued (Unearned) Revenue at July 1, 2022	Prior Year Expenditures	Current Year Expenditures	Current Year Cash Payments/ In Kind Received	Adjustments	Inventory/ Accrued (Unearned) Revenue at June 30, 2023
U.S. DEPARTMENT OF AGRICULTURE								
Child Nutrition Cluster								
Passed through Michigan Department of Education								
Non-Cash Assistance								
Entitlement Commodities	10.555	\$ 278,537	\$ -	\$ -	\$ 278,537	\$ 278,537	\$ -	\$ -
Entitlement Commodities - Bonus	10.555	4,891	-	-	4,891	4,891	-	-
Total Non-Cash Assistance		<u>283,428</u>	<u>-</u>	<u>-</u>	<u>283,428</u>	<u>283,428</u>	<u>-</u>	<u>-</u>
Cash Assistance								
National School Breakfast Program								
221970	10.553	66,309	-	-	66,309	66,309	-	-
221971	10.553	1,079,341	88,757	1,079,341	-	86,483	(2,274)	-
231970	10.553	698,283	-	-	698,283	655,165	-	43,118
National School Lunch Program								
220910	10.555	292,309	(173,434)	-	292,309	176,651	-	(57,776)
221960	10.555	224,343	-	-	224,343	224,343	-	-
221961	10.555	3,598,361	235,089	3,598,361	-	229,699	(5,390)	-
230910	10.555	86,848	-	-	86,848	86,848	-	-
231960	10.555	1,948,774	-	-	1,948,774	1,850,862	-	97,912
Summer Food Service Program								
220900	10.559	33,250	-	-	33,250	33,250	-	-
220904	10.559	7,663	-	-	7,663	7,663	-	-
Total Cash Assistance		<u>8,035,481</u>	<u>150,412</u>	<u>4,677,702</u>	<u>3,357,779</u>	<u>3,417,273</u>	<u>(7,664)</u>	<u>83,254</u>
Total Child Nutrition Cluster		<u>8,318,909</u>	<u>150,412</u>	<u>4,677,702</u>	<u>3,641,207</u>	<u>3,700,701</u>	<u>(7,664)</u>	<u>83,254</u>
Passed through Michigan Department of Education								
Local Food for Schools								
230985	10.185	41,288	-	-	32,473	16,473	-	16,000
Passed through Michigan Department of Education								
Fresh Fruits and Vegetable Program								
220950	10.582	21,489	2,511	19,900	-	2,511	-	-
230950	10.582	23,075	-	-	18,912	13,612	-	5,300
Total Fresh Fruits and Vegetable Program		<u>44,564</u>	<u>2,511</u>	<u>19,900</u>	<u>18,912</u>	<u>16,123</u>	<u>-</u>	<u>5,300</u>
Passed through Michigan Department of Education								
COVID-19 Pandemic EBT Local Level Costs								
220980	10.649	3,135	-	-	3,135	3,135	-	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE		<u>8,407,896</u>	<u>152,923</u>	<u>4,697,602</u>	<u>3,695,727</u>	<u>3,736,432</u>	<u>(7,664)</u>	<u>104,554</u>

L'Anse Creuse Public Schools
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor Pass Through Grantor Program Title Grant Number	Federal Assistance Listing Number	Award Grant Entitlement Program Amount	Inventory/ Accrued (Unearned) Revenue at July 1, 2022	Prior Year Expenditures	Current Year Expenditures	Current Year Cash Payments/ In Kind Received	Adjustments	Inventory/ Accrued (Unearned) Revenue at June 30, 2023
U.S. DEPARTMENT OF EDUCATION								
Special Education Cluster								
Passed through the Macomb Intermediate School District								
Special Education Grants to States - Flowthrough								
210450-2021	84.027	2,098,966	53,943	2,097,790	-	53,943	-	-
220450-2122	84.027	2,200,852	484,772	1,932,794	268,058	688,253	-	64,577
221280-2122 COVID-19 ARP	84.027X	474,376	69,221	273,846	200,530	223,620	-	46,131
230450-2223	84.027	2,336,597	-	-	2,087,374	1,557,411	-	529,963
Total Special Education Grants to States - Flowthrough		7,110,791	607,936	4,304,430	2,555,962	2,523,227	-	640,671
Special Education Preschool Grants								
220460-2122	84.173	64,391	12,040	64,391	-	12,040	-	-
221285-2122 COVID-19 ARP	84.173X	31,724	5,611	31,723	-	5,611	-	-
230460-2223	84.173	70,770	-	-	70,770	55,035	-	15,735
Total IDEA Preschool Incentive		166,885	17,651	96,114	70,770	72,686	-	15,735
Total Special Education Cluster		7,277,676	625,587	4,400,544	2,626,732	2,595,913	-	656,406
Passed through the Michigan Department of Education								
Adult Education								
221130-221199	84.002	152,318	15,975	152,318	-	15,975	-	-
221190-221199	84.002	79,209	3,118	79,209	-	3,118	-	-
231130-231199	84.002	155,578	-	-	155,578	136,831	-	18,747
231190-231199	84.002	80,928	-	-	80,928	77,207	-	3,721
Total Adult Education		468,033	19,093	231,527	236,506	233,131	-	22,468
Passed through the Michigan Department of Education								
Title I, Part A Improving Basic Programs								
221530-2122	84.010	1,284,603	266,028	1,090,823	45,175	311,203	-	-
231530-2223	84.010	1,265,283	-	-	1,116,109	879,919	-	236,190
Total Title I, Part A Improving Basic Programs		2,549,886	266,028	1,090,823	1,161,284	1,191,122	-	236,190
Passed through the Michigan Department of Education								
Title I, Part D Neglected and Delinquent Children and Youth								
221700-2122	84.013	384,365	72,352	181,084	87,985	160,337	-	-
231700-2223	84.013	365,604	-	-	196,410	133,784	-	62,626
Total Title I, Part D Neglected and Delinquent Children and Youth		749,969	72,352	181,084	284,395	294,121	-	62,626
Passed through Macomb Intermediate School District								
Career and Technical Education - Basic Grants to States								
Regional Allocation (Perkins)								
233520-231216	84.048	69,528	-	-	69,528	65,438	-	4,090
Passed through the Michigan Department of Education								
Title III Limited English								
220570-2122	84.365	1,861	1,241	1,780	-	1,241	-	-
220580-2122	84.365	58,656	6,758	31,685	8,552	15,310	-	-
230570-2223	84.365	4,112	-	-	1,048	508	-	540
230580-2223	84.365	37,349	-	-	32,005	23,635	-	8,370
Total Title III Limited English		101,978	7,999	33,465	41,605	40,694	-	8,910

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

L'Anse Creuse Public Schools
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor Pass Through Grantor Program Title Grant Number	Federal Assistance Listing Number	Award Grant Entitlement Program Amount	Inventory/ Accrued (Unearned) Revenue at July 1, 2022	Prior Year Expenditures	Current Year Expenditures	Current Year Cash Payments/ In Kind Received	Adjustments	Inventory/ Accrued (Unearned) Revenue at June 30, 2023
U.S. DEPARTMENT OF EDUCATION (Cont.)								
Passed through the Michigan Department of Education								
Title II, Part A Supporting Effective Instruction State Grants								
220520-2122	84.367	316,348	74,561	277,900	26,139	100,700	-	-
230520-2223	84.367	249,606	-	-	225,886	180,426	-	45,460
Total Title II, Part A Supporting Effective Instruction State Grants		565,954	74,561	277,900	252,025	281,126	-	45,460
Passed through the Michigan Department of Education								
Title IV Part A Student Support and Academic Enrichment Program								
220750-2122	84.424	167,419	37,349	110,660	25,259	62,608	-	-
230750-2223	84.424	114,567	-	-	37,733	36,220	-	1,513
Total Title IV Part A Student Support and Academic Enrichment Program		281,986	37,349	110,660	62,992	98,828	-	1,513
Passed through the Michigan Department of Education								
Education Stabilization Fund								
213712-2021 COVID-19 Elementary and Secondary School Emergency								
Relief (ESSER) Formula Funds II	84.425D	4,177,631	342,699	2,357,107	-	342,699	-	-
213742-2122 COVID-19 ESSER II Credit Recovery Formula Funds	84.425D	193,050	76	182,809	10,241	10,317	-	-
213782-2223 COVID-19 ESSER II 98C	84.425D	504,364	-	-	504,364	370,425	-	133,939
Total 84.425D		4,875,045	342,775	2,539,916	514,605	723,441	-	133,939
213713-2122 COVID-19 ESSER Formula Funds III	84.425U	9,389,039	1,790,282	3,277,875	5,296,596	5,876,889	-	1,209,989
213723-2122 COVID-19 ESSER Formula Funds III - 11t	84.425U	1,664,142	-	-	341,424	250,843	-	90,581
Total 84.425U		11,053,181	1,790,282	3,277,875	5,638,020	6,127,732	-	1,300,570
211012-2122 COVID-19 American Rescue Plan Homeless II	84.425W	40,711	-	-	23,732	10,159	-	13,573
Total Education Stabilization Fund		15,968,937	2,133,057	5,817,791	6,176,357	6,861,332	-	1,448,082
TOTAL U.S. DEPARTMENT OF EDUCATION		28,033,947	3,236,026	12,143,794	10,911,424	11,661,705	-	2,485,745
TOTAL FEDERAL AWARDS		<u>\$ 36,441,843</u>	<u>\$ 3,388,949</u>	<u>\$ 16,841,396</u>	<u>\$ 14,607,151</u>	<u>\$ 15,398,137</u>	<u>\$ (7,664)</u>	<u>\$ 2,590,299</u>

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

L'Anse Creuse Public Schools
Notes to the Schedule of Expenditures of Federal Awards
June 30, 2023

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal award activity of L'Anse Creuse Public Schools 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 SEFA presents only a selected portion of the operations of L'Anse Creuse Public Schools, it is not intended to and does not present the financial position or changes in fund balances of L'Anse Creuse Public Schools.

Note 2 - Summary of Significant Accounting Policies

Expenditures

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

Indirect Cost Rate

L'Anse Creuse Public Schools has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3 - Reconciliation to the Financial Statements

The federal revenues per the financial statements are in agreement with the SEFA except for the following, which is related to beneficiary payments:

Revenue per Financial Statements	\$ 17,129,189
Beneficiary payments for child care not reported on the SEFA	(2,483,447)
Other beneficiary payments not reported on the SEFA	<u>(38,591)</u>
Revenue per the SEFA	<u><u>\$ 14,607,151</u></u>

Note 4 - Michigan Department of Education Disclosures

The federal amounts reported on the CMS Grant Auditor Report (GAR) and Macomb Intermediate School District grant schedule are in agreement with the SEFA, except for a grant payment of \$2,511, which was received in July of 2022 and not included on the current year GAR.

The amounts reported on the Recipient Entitlement Balance Report (PAL Report) agree with the SEFA for USDA donated food commodities.

L'Anse Creuse Public Schools
Notes to the Schedule of Expenditures of Federal Awards
June 30, 2023

Note 5 - Subrecipients

The School District did not transfer any federal funds to subrecipients during the fiscal year.

L'Anse Creuse Public Schools
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued on whether the financial statements were prepared in accordance with Generally Accepted Accounting Principles:

Unmodified

Internal control over financial reporting:

- | | | |
|---|-----------|------------------------------------|
| • Material weakness(es) identified? | _____ Yes | _____ <u>X</u> _____ No |
| • Significant deficiency(ies) identified that are not considered to be material weaknesses? | _____ Yes | _____ <u>X</u> _____ None reported |
| Noncompliance material to financial statements noted? | _____ Yes | _____ <u>X</u> _____ No |

Federal Awards

Internal control over major programs:

- | | | |
|---|-----------|------------------------------------|
| • Material weakness(es) identified? | _____ Yes | _____ <u>X</u> _____ No |
| • Significant deficiency(ies) identified that are not considered to be material weakness(es)? | _____ Yes | _____ <u>X</u> _____ None reported |

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with §200.516(a)?

_____ Yes _____ X _____ No

L'Anse Creuse Public Schools
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Identification of major programs:

Assistance Listing Numbers

84.027 / 84.027X / 84.173 / 84.173X
84.425D / 84.425U / 84.425W

Name of Federal Program

Special Education Cluster
Education Stabilization Fund

Dollar threshold used to distinguish
between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee:

 X Yes

 No

Section II – Government Auditing Standards Findings

There were no *Government Auditing Standards* findings for the year ended June 30, 2023.

Section III - Federal Award Findings and Questioned Costs

There were no findings or questioned costs for Federal Awards for the year ended June 30, 2023.

L'Anse Creuse Public Schools
Summary Schedule of Prior Audit Findings
June 30, 2023

Section IV – Prior Audit Findings

Government Auditing Standards Findings

There were no *Government Auditing Standards* findings for the year ended June 30, 2022.

Federal Award Findings

There were no findings or questioned costs for Federal Awards for the year ended June 30, 2022.