
Jackson Public Schools

Federal Awards Supplemental Information
June 30, 2023

Independent Auditor's Reports

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**Independent Auditor's Report**

To the Board of Education
Jackson Public Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jackson Public Schools (the "School District") as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated October 12, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 12, 2023.

The accompanying schedule of expenditures of federal awards and the reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards are presented for the purpose of additional analysis, as required by the Uniform Guidance, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the reconciliation of basic financial statements federal revenue with the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in black ink that reads "Plante & Moran, PLLC".

October 12, 2023

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

Independent Auditor's Report

To Management and the Board of Education
Jackson Public Schools

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jackson Public Schools (the "School District") as of and for the year ended June 30, 2023 and the related notes to the basic financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 12, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2023-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The School District's Response to the Finding

Government Auditing Standards require the auditor to perform limited procedures on the School District's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

To Management and the Board of Education
Jackson Public Schools

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moreau, PLLC

October 12, 2023

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required
by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Jackson Public Schools

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Jackson Public Schools' (the "School District") compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the School District's major federal programs for the year ended June 30, 2023. The 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 School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of the 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* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School District's federal 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 School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control Over Compliance

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

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

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

To the Board of Education
Jackson Public Schools

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

Plante & Moreau, PLLC

October 12, 2023

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education: Noncash Assistance (Commodities) - National Lunch Program Commodities - Entitlement 2022-2023	N/A	10.555	\$ 160,138	\$ -	\$ -	\$ -	\$ 160,138	\$ 160,138	\$ -	\$ -
Cash Assistance:										
School Breakfast Program 2021-2022	211970 / 221971	10.553	863,556	730,687	141,589	-	274,458	132,869	-	-
School Breakfast Program 2022-2023	231970	10.553	<u>725,653</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>572,836</u>	<u>725,653</u>	<u>152,817</u>	<u>-</u>
National School Breakfast Program subtotal			1,589,209	730,687	141,589	-	847,294	858,522	152,817	-
National School Lunch Program 2021-2022	221960 / 221961	10.555	2,294,108	1,962,692	374,967	-	706,383	331,416	-	-
National School Lunch Program 2022-2023	231960	10.555	1,704,943	-	-	-	1,381,327	1,704,943	323,616	-
NSLP-After School Snack Program 21-22	221980	10.555	18,301	16,761	4,133	-	5,673	1,540	-	-
NSLP-After School Snack Program 22-23	231980	10.555	17,935	-	-	-	15,449	17,935	2,486	-
Supply Chain Assistance 2021-2023	220910 - 2223	10.555	<u>143,877</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>143,877</u>	<u>143,877</u>	<u>-</u>	<u>-</u>
National School Lunch Program subtotal			4,179,164	1,979,453	379,100	-	2,252,709	2,199,711	326,102	-
Summer Food Service Program for Children 2020-2021 Extended	220900	10.559	2,867,937	2,655,147	-	-	212,790	212,790	-	-
Fresh Fruit and Vegetable Program 2122	220950	10.582	112,575	83,400	68,506	-	68,506	-	-	-
Fresh Fruit and Vegetable Program 2223	230950	10.582	<u>93,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>93,350</u>	<u>93,350</u>	<u>-</u>
Total Fresh Fruit and Vegetable			<u>205,925</u>	<u>83,400</u>	<u>68,506</u>	<u>-</u>	<u>68,506</u>	<u>93,350</u>	<u>93,350</u>	<u>-</u>
Total Child Nutrition Cluster			9,002,373	5,448,687	589,195	-	3,541,437	3,524,511	572,269	-
Special Education Cluster - U.S. Department of Education - Passed through Marquette-Alger RESA - IDEA 2223	230450	84.027	<u>2,268</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,268</u>	<u>2,268</u>	<u>-</u>	<u>-</u>
Total Clusters			9,004,641	5,448,687	589,195	-	3,543,705	3,526,779	572,269	-
Other federal awards:										
U.S. Department of Education - Passed through the Michigan Department of Education - Title I Part A:										
Title I Part A 2122	221530-2122	84.010	3,125,043	2,372,858	1,214,925	-	1,376,699	161,774	-	-
Title I Part A 2223	231530-2223	84.010	<u>3,489,508</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,193,569</u>	<u>2,991,631</u>	<u>798,062</u>	<u>-</u>
Total Title I Part A			6,614,551	2,372,858	1,214,925	-	3,570,268	3,153,405	798,062	-
U.S. Department of Education - Passed through Calhoun ISD - Title I Technical Assistance Grant (TAG) 2223	231580	84.010	<u>140,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>140,000</u>	<u>140,000</u>	<u>-</u>
Total Title I Part A and Technical Assistance Grant			6,754,551	2,372,858	1,214,925	-	3,570,268	3,293,405	938,062	-

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
U.S. Department of Education -										
Passed through the Michigan Department of Education:										
Title II Part A - Improving Teacher Quality:										
Title II Part A 2122	220520-2122	84.367	\$ 500,339	\$ 326,721	\$ 99,889	\$ -	\$ 160,312	\$ 60,423	\$ -	\$ -
Title II Part A 2223	230520-2223	84.367	<u>512,503</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>338,969</u>	<u>391,435</u>	<u>52,466</u>	<u>-</u>
Total Title II Part A			1,012,842	326,721	99,889	-	499,281	451,858	52,466	-
Title III Part A - Limited English Proficient Students:										
Title III Part A 2122	220580-2122	84.365	27,441	15,328	7,114	-	11,542	4,428	-	-
Title III Part A 2223	230580-2223	84.365	<u>31,631</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,369</u>	<u>16,528</u>	<u>159</u>	<u>-</u>
Total Title III Part A			59,072	15,328	7,114	-	27,911	20,956	159	-
Title IV Part A - Student Support and Academic Enrichment Grants:										
Title IV Part A SSAE 2122	220750-2122	84.424	245,583	94,621	4,896	-	7,221	2,325	-	-
Title IV Part A SSAE 2223	230750-2223	84.424	<u>363,543</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>161,111</u>	<u>234,705</u>	<u>73,594</u>	<u>-</u>
Total Title IV Part A			609,126	94,621	4,896	-	168,332	237,030	73,594	-
Education Stabilization Fund Program:										
COVID-19 GEER Funds K-12	201200-2021	84.425C	381,893	336,657	8,551	-	8,551	-	-	-
COVID-19 ESSER I - Formula	203710-1920	84.425D	2,690,416	2,607,641	110,856	-	110,856	-	-	-
COVID-19 ESSER I - Equity	203720-1920	84.425D	484,274	481,227	5,532	-	5,532	-	-	-
COVID-19 ESSER II - Funds - Formula	213712-2021	84.425D	9,886,713	8,960,213	5,097,265	-	5,954,644	926,500	69,121	-
COVID-19 ESSER III - Formula	213713-2122	84.425U	<u>22,219,944</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,051,176</u>	<u>11,334,316</u>	<u>3,283,140</u>	<u>-</u>
Total Education Stabilization Fund Program			35,663,240	12,385,738	5,222,204	-	14,130,759	12,260,816	3,352,261	-
Education for Homeless Children and Youth -										
Passed through the Jackson County Intermediate School District:										
Education for Homeless Children and Youth 2122	N/A	84.196	10,539	10,539	1,373	-	1,373	-	-	-
Education for Homeless Children and Youth 2223	N/A	84.196	<u>9,923</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,923</u>	<u>9,923</u>	<u>-</u>	<u>-</u>
Total Education for Homeless Children and Youth			20,462	10,539	1,373	-	11,296	9,923	-	-
Total U.S. Department of Education noncluster programs			44,119,293	15,205,805	6,550,401	-	18,407,847	16,273,988	4,416,542	-
U.S. Department of Agriculture -										
Passed through the Michigan Department of Education:										
COVID-19 Pandemic EBT Local Level Costs	220980	10.649	3,135	-	-	-	3,135	3,135	-	-
Child and Adult Care Food Program:										
Child and Adult Care Food Program 2122	221920/222010	10.558	253,458	240,983	37,166	-	49,641	12,475	-	-
Child and Adult Care Food Program 2223	231920/232010	10.558	<u>117,679</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,950</u>	<u>117,679</u>	<u>32,729</u>	<u>-</u>
Total Child and Adult Care Food Program			371,137	240,983	37,166	-	134,591	130,154	32,729	-
Total U.S. Department of Agriculture noncluster programs			374,272	240,983	37,166	-	137,726	133,289	32,729	-
Total federal awards			<u>\$ 53,498,206</u>	<u>\$ 20,895,475</u>	<u>\$ 7,176,762</u>	<u>\$ -</u>	<u>\$ 22,089,278</u>	<u>\$ 19,934,056</u>	<u>\$ 5,021,540</u>	<u>\$ -</u>

Jackson Public Schools

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

Year Ended June 30, 2023

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 20,779,302
Less - 2010 School Building and Site Bonds interest subsidy	<u>(845,246)</u>
Federal expenditures per the schedule of expenditures of federal awards	<u>\$ 19,934,056</u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Jackson Public Schools (the "School District") under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, as outlined in the Compliance Supplement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The pass-through entity identifying numbers are presented where available.

The School District has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Grant Auditor Report

Management has utilized the Michigan Department of Education NexSys Grant Auditor Report (GAR) in preparing the schedule of expenditures of federal awards. Differences, if any, between the GAR and the schedule of expenditures of federal awards relate to the timing of payments and the fiscal year to which the payments relate.

Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance. Noncash assistance received by the School District is properly included in the schedule of federal expenditures for the year ended June 30, 2023.

Schedule of Findings and Questioned Costs**Year Ended June 30, 2023****Section I - Summary of Auditor's Results****Financial Statements**

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? X Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes X None reported

Noncompliance material to financial statements noted?

 Yes X None reported**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes X None reported

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?

 Yes X No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.425D, 84.425U	Education Stabilization Fund	Unmodified
10.553, 10.555, 10.582, 10.559	Child Nutrition Cluster	Unmodified

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

\$750,000

Auditee qualified as low-risk auditee?

 Yes X No

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2023

Section II - Financial Statement Audit Findings

Reference Number	Finding
2023-001	<p>Finding Type Material weakness</p> <p>Criteria - The School District's internal control structure should ensure that accounting data is properly calculated, reconciled, and reported for accounts payable, health insurance accruals, capital asset activity, federal interest subsidy, and cash and interfund activity in accordance with generally accepted accounting principles (GAAP).</p> <p>Condition - The School District did not review and reconcile accounts payable cutoff, the health insurance accruals, capital asset activity, federal interest subsidy revenue and expense, and cash and interfund activity prior to the annual audit. The School District is required to ensure that items are recorded within the correct fiscal year and that proper cutoff procedures are performed. These adjustments were identified by the auditors.</p> <p>Context - An adjustment was made to the government-wide statements to properly reflect the capital asset activity for the year ended June 30, 2023. An adjustment was made in the debt service fund to record additional federal interest subsidy revenue and expense. Adjustments were made to the General Fund and Capital Projects Fund to reconcile the cash and interfund account activity, as well as to adjust the health insurance accrual in the General Fund.</p> <p>Cause - The School District did not properly review and reconcile current year capital asset activity, federal interest subsidy, health insurance accrual, and cash and interfund activity during the year and did not perform the proper cutoff analysis on the accounts payable balances.</p> <p>Effect - Accounts payable and the health insurance accrual in the General Fund did not have accurate balances in accordance with GAAP. The School District also did not properly record certain capital asset additions for the year ended June 30, 2023. The federal interest subsidy recorded in the debt service funds and the cash and interfund balances in the General Fund and Capital Projects Fund were incorrect prior to the adjustment.</p> <p>Recommendation - We recommend the School District implement procedures and controls to ensure that financial records are maintained in accordance with generally accepted accounting principles.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The School District agrees with the above recommendation and will implement proper procedures and controls to ensure year-end accruals, year-to-date capital asset information, health insurance accrual, federal interest subsidy, and interfund activity are reconciled and agree to underlying records before the annual audit.</p>

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	