



2425 E. Grand River Ave.,  
Suite 1, Lansing, MI 48912

☎ 517.323.7500

📠 517.323.6346

September 9, 2025

To the Board of Education  
Okemos Public Schools

In planning and performing our audit of the financial statements of Okemos Public Schools as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered Okemos Public Schools' internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, during our audit, we noted certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated September 9, 2025 on the financial statements of Okemos Public Schools. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations. Our comments are summarized as follows.

#### CURRENT YEAR COMMENTS

##### *Food Service Fund Balance*

Per Michigan Department of Education (MDE) guidelines, school food authorities (SFA) must operate food services on a nonprofit basis. We noted that the food service fund balance exceeded the three months' operating expenditures allowed. MDE requires that the SFA spend down the excess by the end of the next school year. We recommend that Okemos Public Schools develop a plan to spend down the excess by June 30, 2026.

##### *Timeliness of Food Service Onsite Reviews*

Per Michigan Department of Education (MDE) guidelines, the district is required to complete one lunch review at all buildings and 50% of buildings operating a school breakfast program by February 1, 2025. We noted that most of the reviews completed were done 1 to 15 days after the February 1, 2025 deadline. We recommend that Okemos Public Schools develop a plan to complete all reviews in a timely manner to satisfy the MDE requirements.

This report is intended solely for the information and use of management, and others within the District, and is not intended to be, and should not be, used by anyone other than these specified parties.

**Draft**  
**Subject to Change**

We appreciate the cooperation we received from your staff during our engagement and the opportunity to be of service.

Very truly yours,

**Draft**  
**Subject to Change**