



UNITED TOWNSHIP

HIGH SCHOOL DISTRICT 30

February 9, 2026

To: Board of Education
From: Janice Roome, Comptroller
CC: Dr. Jay Morrow
Re: Additional FY25 Audit Report

Ms. Mia Frommelt, partner with Bohnsack & Frommelt LLP, presented the results of our FY25 financial audits at the November 2025 Board of Education meeting. At that time, she noted that the Office of Management and Budget (OMB) had not released updated compliance supplements with requirements for testing of federal funds. For that reason, audit firms had been instructed to delay the issuance of the Single Audit Compliance Report that is normally included in the Annual Comprehensive Financial Report.

Once that guidance was issued, Bohnsack & Frommelt LLP was able to separately issue the Single Audit Compliance Report without the need for further audit testing. The following is a summary of the information contained in that report. Please see the full report under "Extras" in Board Book. A paper copy will be available for your review at the Board Meeting.

Schedule of expenditures of federal awards	List of all federal funds expended by the District in FY25 (by federal department)
Summary schedule of prior audit findings	None
Schedule of findings and questioned costs	None
Independent auditor's report on internal control and compliance based on Government Auditing Standards	No material weaknesses in internal control or instances of noncompliance noted.
Independent auditor's report on compliance for each major federal program, internal control over compliance, and report on schedule of expenditures of federal awards	The District complied with OMB Compliance Supplement requirements that could have an effect on each major federal program; No material weaknesses in internal control over compliance noted; the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

If approved by the Board, this additional report will be made available on the District website under Compliance Documents

We recommend approval of the FY25 Single Audit Compliance Report of United Township High School District 30.