

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2023

DISTRICT/JOINT AGREEMENT NAME Oak Park Elementary School District 97	RCDT NUMBER 36-6004318	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004260	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Baker Tilly US, LLP 1301 West 22nd Street, Suite 400 Oak Brook, Illinois 60523	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 260 Madison Street Oak Park, Illinois 60302		E-MAIL ADDRESS: n.cavaliere@bakertilly.com	
		NAME OF AUDIT SUPERVISOR Nicholus Cavaliere	
		CPA FIRM TELEPHONE NUMBER (630) 990-3131	FAX NUMBER (630) 990-0039

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter
- A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

**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

To the Board of Education of
Oak Park Elementary School District 97

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 (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of Oak Park Elementary School District 97 (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 29, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 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.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001, that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 District's Response to Finding and Corrective Action Plan

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Additionally, the District is responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. The District's response and corrective action plan were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

Baker Tilly US, LLP

Oak Brook, Illinois
January 29, 2024

**Report on Compliance
for Each Major Federal Program;
Report on Internal Control Over Compliance; and
Report on the Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

Independent Auditors' Report

To the Board of Education of
Oak Park Elementary School District 97

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Oak Park Elementary School District 97's (the District) 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 the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Education Stabilization Fund

In our opinion, except for the noncompliance described in the "Basis for Qualified and Unmodified Opinions" section of our report, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Education Stabilization Fund for the year ended June 30, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the 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 other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2023.

Basis for Qualified and Unmodified Opinions

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 (*Government Auditing Standards*); 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 the 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 qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Matter(s) Giving Rise to Qualified Opinion on Education Stabilization Fund

As described in the accompanying schedule of findings and questioned costs, the District did not comply with requirements regarding Assistance Listing 84.425 Education Stabilization Fund as described in finding number 2023-002.

Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to that program.

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 District's 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 the 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 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 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 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 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

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned cost as item 2023-002, to be a material weakness.

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.

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

The District is responsible for preparing a corrective action plant to address each audit finding included in our auditor's report. The District's corrective action plan was not subjected to the auditing procedures applied in the audit of the compliance and, accordingly, we express no opinion on it.

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 and each major fund of the District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated January 29, 2024, which contained unmodified opinions 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. 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 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States, the District's basic financial statements as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated January 17, 2023 which contained unmodified opinions on the respective financial statements of the governmental activities and each major fund. The 2022 information included in the schedule of expenditures of federal awards is presented for purposes of additional analysis 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 2022 financial statements. The 2022 information has been subjected to the auditing procedures applied in the audit of the 2022 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those 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 2022 information included in the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements for the year ended June 30, 2022 as a whole.

Baker Tilly US, LLP

Oak Brook, Illinois
January 29, 2024

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
36-6004318
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Amount to Subrecipients (J)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients				
U.S. Department of Education - Passed Through Illinois State Board of Education (ISBE)												
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES												
Title I - Low Income - PY 22	84.010A	22-4300-00	237,408	16,137	237,408	0	16,137	0	0	253,545	0	549,373
Title I - Low Income - PY 23	84.010A	23-4300-00	0	357,276	0	0	357,276	0	0	357,276	0	673,007
Title I - School Improvement & Accountability - PY22	84.010A	22-4331-00	13,848	5,056	13,848	0	5,056	0	0	18,904	0	149,063
Title I - School Improvement & Accountability - PY23	84.010A	23-4331-00	0	14,625	0	0	14,625	0	0	14,625	0	30,538
Title I - Low Income - Neglected Priv. - PY 22	84.010A	22-4305-00	33,210	0	33,210	0	0	0	0	33,210	0	33,210
Title I - Low Income - Neglected Priv. - PY 23	84.010A	22-4305-00	0	24,289	0	0	24,289	0	0	24,289	0	24,289
Subtotal - 84.010 - TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES			284,466	417,383	284,466	0	417,383	0	0	701,849	0	1,459,480
ENGLISH LANGUAGE ACQUISITION STATE GRANTS												
Title III - Lang. Inst. Program - Limited Eng. (LIPLP) - PY 22	84.365A	22-4909-00	4,370	543	4,370	0	543	0	0	4,913	0	40,756
Subtotal - 84.365 - ENGLISH LANGUAGE ACQUISITION STATE GRANTS			4,370	543	4,370	0	543	0	0	4,913	0	40,756
IMPROVING TEACHER QUALITY STATE GRANTS												
Title II - Teacher Quality - PY 22	84.367A	22-4932-00	174,050	8,096	174,050	0	8,096	0	0	182,146	0	194,629
Title II - Teacher Quality - PY 23	84.367A	23-4932-00	0	111,943	0	0	111,943	0	0	111,943	0	111,943
Subtotal - 84.367 - IMPROVING TEACHER QUALITY STATE GRANTS			174,050	120,039	174,050	0	120,039	0	0	294,089	0	306,572
EDUCATION STABILIZATION FUND												
COVID - 19 Elementary and Secondary School Emergency Relief (ESSER) Fund - PY 22 (M)	84.425D	22-4998-E2	184,591	1,031,847	493,936	0	722,502	0	0	1,216,438	0	1,221,131
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) - PY 22 (M)	84.425U	22-4998-E3	0	1,572,736	0	0	1,572,736	0	0	1,572,736	0	2,936,819
Subtotal - 84.425 - EDUCATION STABILIZATION FUND (M)			184,591	2,604,583	493,936	0	2,295,238	0	0	2,789,174	0	4,157,950
SPECIAL EDUCATION CLUSTER (IDEA)												
SPECIAL EDUCATION PRESCHOOL GRANTS												
Special Education - IDEA Preschool - PY 22	84.173A	22-4600-00	6,359	21,716	23,744	0	4,331	0	9,376	37,451	0	96,177
Special Education - IDEA Preschool - PY 23	84.173A	23-4600-00	0	14,429	0	0	16,315	0	0	16,315	0	110,541
Subtotal - 84.173 SPECIAL EDUCATION PRESCHOOL GRANTS			6,359	36,145	23,744	0	20,646	0	9,376	53,766	0	206,718

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
36-6004318
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Amount to Subrecipients (J)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients				
SPECIAL EDUCATION GRANTS TO STATES												
Special Education - IDEA Flow-Through - PY 22	84.027A	22-4620-00	1,013,043	103,753	1,013,043	0	103,753	0	0	1,116,796	0	2,364,945
Special Education - IDEA Flow-Through - PY 23	84.027A	23-4620-00	0	1,068,813	0	0	1,068,813	0	0	1,068,813	0	2,752,286
Special Education - IDEA Room & Board - PY 23	84.027A	23-4625-00	0	52,429	0	0	52,429	0	0	52,429	0	N/A
Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATES			1,013,043	1,224,995	1,013,043	0	1,224,995	0	0	2,238,038	0	5,117,231
Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)			1,019,402	1,261,140	1,036,787	0	1,245,641	0	9,376	2,291,804	0	5,323,949
PANDEMIC EBT ADMINISTRATIVE COSTS												
COVID-19 - Nutrition PEBT Funding (ARP Nutrition) - PY22	10.649	22-4210-BT	0	628	0	0	628	0	0	628	0	N/A
Subtotal - 10.649 - PANDEMIC EBT ADMINISTRATIVE COSTS			0	628	0	0	628	0	0	628	0	N/A
CHILD NUTRITION CLUSTER												
Department of Agriculture - Passed Through Illinois State Board of Education (ISBE):												
SCHOOL BREAKFAST PROGRAM												
National School Breakfast Program - PY 21 (M)	10.553	21-4220-00	2,962	0	2,962	0	0	0	0	2,962	0	N/A
National School Breakfast Program - PY 22 (M)	10.553	22-4220-00	22,865	2,388	22,865	0	2,388	0	0	25,253	0	N/A
National School Breakfast Program - PY 23 (M)	10.553	23-4220-00	0	20,142	0	0	20,142	0	0	20,142	0	N/A
Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM			25,827	22,530	25,827	0	22,530	0	0	48,357	0	N/A
NATIONAL SCHOOL LUNCH PROGRAM												
National School Lunch Program - PY 22 (M)	10.555	22-4210-00	1,212,376	72,651	1,212,376	0	72,651	0	0	1,285,027	0	N/A
National School Lunch Program - PY 23 (M)	10.555	23-4210-00	0	450,887	0	0	450,887	0	0	450,887	0	N/A
COVID-19 - Nutrition Supply Chain Assistance (ARP Nutrition) - PY 22 (M)	10.555	22-4210-SC	104,751	0	104,751	0	0	0	0	104,751	0	N/A
COVID-19 - Nutrition Supply Chain Assistance (ARP Nutrition) - PY 23 (M)	10.555	23-4210-SC	0	173,190	0	0	173,190	0	0	173,190	0	N/A
Non- Cash Food Commodity - PY 22 (M)	10.555	22-4299-00	82,767	0	82,767	0	0	0	0	82,767	0	N/A
Non- Cash Food Commodity - PY 23 (M)	10.555	23-4299-00	0	152,338	0	0	152,338	0	0	152,338	0	N/A

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
36-6004318
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Amount to Subrecipients (J)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients				
U.S. Department of Defense - Passed Through Illinois State Board of Education (ISBE):												
NATIONAL SCHOOL LUNCH PROGRAM												
Non Cash Fruits and Vegetables - PY 22 (M)	10.555	22-4299-00	176,081	0	176,081	0	0	0	0	176,081	0	N/A
Non Cash Fruits and Vegetables - PY 23 (M)	10.555	23-4299-00	0	126,418	0	0	126,418	0	0	126,418	0	N/A
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			1,575,975	975,484	1,575,975	0	975,484	0	0	2,551,459	0	N/A
Subtotal - CHILD NUTRITION CLUSTER (M)			1,601,802	998,014	1,601,802	0	998,014	0	0	2,599,816	0	N/A
U.S. Department of Health and Human Services - Passed Through Illinois Department of Healthcare and Family												
MEDICAID CLUSTER												
MEDICAL ASSISTANCE PROGRAM												
Medicaid Matching - Administrative Outreach - PY 22	93.778	22-4991-00	42,505	18,975	61,480	0	0	0	0	61,480	0	N/A
Medicaid Matching - Administrative Outreach - PY 23	93.778	23-4991-00	0	64,149	0	0	84,221	0	0	84,221	0	N/A
Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM			42,505	83,124	61,480	0	84,221	0	0	145,701	0	N/A
Subtotal - MEDICAID CLUSTER			42,505	83,124	61,480	0	84,221	0	0	145,701	0	N/A
Federal Communications Commission												
EMERGENCY CONNECTIVITY FUND PROGRAM												
COVID-19 - Emergency Connectivity Fund Program	32.009	N/A	0	1,248,687	1,248,687	0	0	0	0	1,248,687	0	N/A
Subtotal - 32.009 - Emergency Connectivity Fund Program			0	1,248,687	1,248,687	0	0	0	0	1,248,687	0	N/A
Total All Federal Awards			3,311,186	6,734,141	4,905,578	0	5,161,707	0	9,376	10,076,661	0	11,288,707

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
36-6004318
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2023

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Oak Park Elementary School District 97 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the Basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate? _____ YES _____ X NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, Oak Park Elementary School District 97 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal AL Number	Amount Provided to Subrecipient
None		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Oak Park Elementary School District 97 and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (AL 10.555)**:	<u>\$152,338</u>	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	<u>\$126,418</u>	Total Non-Cash
		\$278,756

Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	<u>\$0</u>
Auto	<u>\$0</u>
General Liability	<u>\$0</u>
Workers Compensation	<u>\$0</u>

Loans/Loan Guarantees Outstanding at June 30: \$0

District had Federal grants requiring matching expenditures No
(Yes/No)

** The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

⁵ This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

⁶ The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
36-6004318
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? X YES None Reported
- Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? X YES None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported

**Unmodified Opinion - Child Nutrition Cluster, Qualified
 Opinion Issued on Education Stabilization Fund**
 (Unmodified, Qualified, Adverse, Disclaimer⁷)

Type of auditor's report issued on compliance for major programs:

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? X YES NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

AL NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
10.555,10.553	Child Nutrition Cluster	998,014
84.425	EDUCATION STABILIZATION FUND	2,295,238
	Total Amount Tested as Major	\$3,293,252

Total Federal Expenditures for 7/1/22 - 6/30/2023 \$5,161,707

% tested as Major 63.80%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? YES X NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

⁸ Major programs should generally be reported in the same order as they appear on the SEFA.

⁹ When the AL number is not available, include other identifying number, if applicable.

¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
36-6004318
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2023 - 002** 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: Elementary and Secondary School Emergency Relief (ESSER) Fund

4. Project No.: 22-4998-E2 & 22-4998-E3 5. AL No.: 84.425

6. Passed Through: Illinois State Board of Education

7. Federal Agency: Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

The District is required to effectively operate internal controls to ensure that expenditures claimed under the Education Stabilization Fund are for Activities Allowed under the award and that reimbursement for these costs are claimed within a reasonable period of time.

9. Condition¹⁵

The District claimed \$136,026 of capital expenditures between their March 30, 2023 and June 30, 2023 reimbursement claim submitted to the Illinois State Board of Education that could not be supported by documentation.

10. Questioned Costs¹⁶

Total questioned costs are \$136,026.

11. Context¹⁷

Based upon the review of total expenditures claimed under the federal award, and the results of testing procedures performed, this appears to be an isolated instance.

12. Effect

The District received \$136,026 of funding for costs that were not supported and did not materially comply with the provisions of the award.

13. Cause

The District's internal controls failed to detect that the expenditures claimed during the reimbursement request were not incurred and supported.

14. Recommendation

We recommend that the District implement additional procedures for review and approval of reimbursement claims prior to submission to ensure that expenditures are claimed and supported when a reimbursement claim is submitted.

15. Management's response¹⁸

See corrective action plan.

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
36-6004318
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2023

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
2022-001	A material audit adjustment was identified by the external auditor that was required to properly present the external financial statements. \$421,462 of federal Education Stabilization Fund program revenues were reclassified from the General Fund (Educational Accounts) to the Operations and Maintenance Fund to ensure the federal funding was allocated to the same fund in which the expenditures were incurred and claimed for reimbursement.	Current Status remediated
2022-002	The District lacks segregation of duties within its accounts payable, payroll, financial close cycles, and IT controls. Employees have access to multiple parts of the cycles.	Matter not resolved in fiscal year 2023. See finding 2023-001 and Corresponding Corrective Action Plan.
2022-003	The Food Service Coordinator, prepares and submits monthly reimbursement claims to ISBE and these submissions are not reviewed or approved by anyone else.	Current Status remediated
2022-004	The District procured \$125,877 in goods from a vendor and did not comply with their internal procurement policy.	Current Status remediated
2022-005	The Food Service Director reviewed invoices and providing them directly to the accounts payable department for processing. The District's internal control procedures require invoices to be routed to the Senior Director of Finance for review and approval.	Current Status remediated
2022-006	The District claimed \$421,462 of expenditures related to HVAC improvements on their March 31, 2022 reimbursement claim submitted to the Illinois State Board of Education, however these expenditures were not paid by the District until October 2022.	Current Status remediated

When possible, all prior findings should be on the same page

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.



Oak Park Elementary School District 97

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**Oak Park Elementary School District 97
06-016-0970-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2023**

Corrective Action Plan

Finding No.: **2023 - 001**

Condition:

The District lacks segregation of duties within its accounts payable, payroll, financial close cycles, and IT controls. Employees have access to multiple parts of the cycles.

Plan:

Staff members' duties and functions will be reviewed internally and system security access will be updated to limit or restrict the ability for individuals to process information from beginning to end as much as possible within the current software.

Anticipated Date of Completion: 6/30/2024

Name of Contact Person: Sheila Johnson, Assistant Superintendent of Finance and Operations



Oak Park Elementary School District 97

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**Oak Park Elementary School District 97
06-016-0970-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2023**

Corrective Action Plan

Finding No.: **2023 - 002**

Condition:

The District claimed \$136,026 of capital expenditures between their March 31, 2023 and June 30, 2023 reimbursement claim submitted to the Illinois State Board of Education that could not be supported by documentation.

Plan:

The District is in the process of restructuring finance and operations to align roles and responsibilities. We will implement additional procedures for review and approval of reimbursement claims prior to submission to ensure that expenditures are claimed within a reasonable period of time in relation to when a reimbursement claim is submitted.

Anticipated Date of Completion: 6/30/2024

Name of Contact Person: Sheila Johnson, Assistant Superintendent of Finance and Operations