

SMITHVILLE INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE YEAR ENDED AUGUST 31, 2021

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Any material weaknesses identified?      Yes   X   No

Any significant deficiencies identified?      Yes   X   No

Noncompliance material to financial Statements noted?      Yes   X   No

2. Federal Awards

Internal control over major programs:

Any material weaknesses identified?      Yes   X   No

Any significant deficiencies identified?      Yes   X   No

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?      Yes   X   No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425D	Elementary and Secondary School Emergency Relief (ESSER)
84.425U	American Rescue Plan (ESSER)
10.555, 10.553	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and type B Programs: \$750,000

Auditee qualified as low-risk auditee?   X   Yes      No

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

**2022–2023 Annual Federal Fiscal Risk Assessment**  
SMITHVILLE ISD  
011904

The Federal Fiscal Monitoring Division conducts an annual risk assessment of all subrecipients, to determine their potential risk of noncompliance with federal statutes, regulations, and the terms and conditions of grant awards.

Based upon the outcome of the risk assessment, subrecipients are assigned a risk level of low, medium, or high. The criteria used in the risk assessment can be found on the [annual federal fiscal risk assessment](#) web page.

**Risk Level for 2022–2023**

For 2022–2023, SMITHVILLE ISD has been assigned a risk level of **Low**.

**For More Information**

If you have questions about the annual risk assessment, please contact the Federal Fiscal Monitoring Division at [ffm@tea.texas.gov](mailto:ffm@tea.texas.gov).