

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2019**

DISTRICT/JOINT AGREEMENT NAME <b>Oak Park Elementary School District 97</b>	RCDT NUMBER <b>06-016-0970-02</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-004260</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)  <b>Dr. Carol Kelley</b>		NAME AND ADDRESS OF AUDIT FIRM <b>Baker Tilly Virchow Krause, LLP</b> <b>1301 West 22nd Street, Suite 400</b> <b>Oak Brook, IL 60523</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>  <b>260 West Madison Street</b> <b>Oak Park, IL</b> <b>60302</b>		E-MAIL ADDRESS: <b>n.cavaliere@bakertilly.com</b>	
		NAME OF AUDIT SUPERVISOR <b>Nick Cavaliere, CPA</b>	
		CPA FIRM TELEPHONE NUMBER <b>(630) 645-6234</b>	FAX NUMBER <b>(630) 990-0039</b>

**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 ISBE (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 on LEA letterhead (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



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  
Oak Park Elementary School District 97  
Oak Park, Illinois

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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Oak Park Elementary School District 97 as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Oak Park Elementary School District 97's basic financial statements, and have issued our report thereon dated December 2, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Oak Park Elementary School District 97's internal control over financial reporting (internal control) to determine the 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 Oak Park Elementary School District 97's internal control. Accordingly, we do not express an opinion on the effectiveness of Oak Park Elementary School District 97's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify a certain deficiency in internal control that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

*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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2019-001 to be a material weakness.

To the Board of Education  
Oak Park Elementary School District 97

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2019-002 to be a significant deficiency.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Oak Park Elementary School District 97'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 determination of financial statement amounts. 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*.

### **Oak Park Elementary School District 97's Response to Finding**

Oak Park Elementary School District 97's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Oak Park Elementary School District 97's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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.

A handwritten signature in black ink that reads "Baker Tilly Virchow Krause, LLP". The signature is written in a cursive, flowing style.

Oak Brook, Illinois  
December 2, 2019



REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditors' Report

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

**Report on Compliance for the Major Federal Program**

We have audited Oak Park Elementary School District 97's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Oak Park Elementary School District 97's major federal program for the year ended June 30, 2019. Oak Park Elementary School District 97's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for Oak Park Elementary School District 97's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Oak Park Elementary School District 97's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of Oak Park Elementary School District 97's compliance.

To the Board of Education  
Oak Park Elementary School District 97

### ***Opinion on the Major Federal Program***

In our opinion, Oak Park Elementary School District 97 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2019.

### **Report on Internal Control Over Compliance**

Management of Oak Park Elementary School District 97 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Oak Park Elementary School District 97's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Oak Park Elementary School District 97's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Board of Education  
Oak Park Elementary School District 97

### **Purpose of this Report**

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, each major fund, and the aggregate remaining fund information of Oak Park Elementary School District 97, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Oak Park Elementary School District 97's basic financial statements. We issued our report thereon dated December 2, 2019, 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 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, Oak Park Elementary School District 97's basic financial statements as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated January 15, 2019 which contained unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The 2018 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 2018 financial statements. The 2018 information has been subjected to the auditing procedures applied in the audit of the 2018 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 2018 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, 2018 as a whole.

*Baker Tilly Virchow Krause, LLP*

Oak Brook, Illinois  
December 2, 2019

Oak Park Elementary School District 97  
06-016-0970-02  
SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is **OPTIONAL**; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.

**GENERAL INFORMATION**

1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.  
- For those forms that are not applicable, "N/A" or similar language has been indicated.
4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).  
- Verify or reconcile on reconciliation worksheet.
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.  
- Verify or reconcile on reconciliation worksheet.
6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (ICR Computation 29) on Line 11. It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <https://harvester.census.gov/facweb/Default.aspx>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

8. All prior year's projects are included and reconciled to final FRIS report amounts.  
- Including receipt/revenue and expenditure/disbursement amounts.
9. All current year's projects are included and reconciled to most recent FRIS report filed.  
- Including receipt/revenue and expenditure/disbursement amounts.
- n/a 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, - discrepancies should be reported as Questioned Costs.
- n/a 11. The total amount provided to subrecipients from each Federal program is included.
12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):  
Project year runs from October 1 to September 30, so projects will cross fiscal year;  
This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on a separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).  
- The value is determined from the following, **with each item on a separate line**:
- \* **Non-Cash Commodities:** Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated  
Verify Non-Cash Commodities amount on ISBE web site: <https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- n/a \* **Non-Cash Commodities:** Commodities information for non-cash items received through **Other Food Services**  
Districts should track separately through year; no specific report available from ISBE  
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)  
- **The two commodity programs should be reported on separate lines on the SEFA.**  
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- \* Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)  
CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
22. **All** programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.

Oak Park Elementary School District 97  
06-016-0970-02  
SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

24. Basis of Accounting
25. Name of Entity
26. Type of Financial Statements
- N/A 27. Subrecipient information (Mark "N/A" if not applicable)
- N/A \* ARRA funds are listed separately from "regular" Federal awards

**SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN**

28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
29. **All** Summary of Auditor Results questions have been answered.
30. All tested programs **and** amounts are listed.
31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

**Findings have been filled out completely and correctly (if none, mark "N/A").**

32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- n/a 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- n/a 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- n/a 36. Questioned Costs have been calculated where there are questioned costs.
- n/a 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- n/a 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.  
- Should be based on actual amount of interest earned  
- Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.  
- Including Finding number, action plan details, projected date of completion, name and title of contact person



Oak Park Elementary School District 97  
06-016-0970-02

RECONCILIATION OF FEDERAL REVENUES  
Year Ending June 30, 2019

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 3,039,864
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	-
Value of Commodities Indirect Cost Info 29, Line 11		144,593
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992	(494,003)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 2,690,454</b>

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Value of Commodities included in Account Summary		\$ (144,593)
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<b>ADJUSTED AFR FEDERAL REVENUES</b>		<b>\$ 2,545,861</b>
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Total Current Year Federal Revenues Reported on SEFA: Federal Revenues	Column D	\$ 2,545,861
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Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE:		\$ 2,545,861
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DIFFERENCE:		\$ -
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Oak Park School District 97  
14-016-0970-02  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (H)	Amount to Subrecipients (J)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients				
U.S. Department of Education - Passed Through Illinois State Board of Education (ISBE)											
<b>TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES</b>											
Title I - Low Income - PY 18	84.010	18-4300-00	299,395	33,337	299,395	0	33,337	0	332,732	0	462,559
Title I - Low Income - PY 19	84.010	19-4300-00	0	410,434	0	0	410,434	0	410,434	0	542,804
Title I - School Improvement & Accountability- PY19	84.010	19-4331-19	0	0	0	0	0	0	0	0	140,148
<b>Subtotal - 84.010A - TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES</b>			<b>299,395</b>	<b>443,771</b>	<b>299,395</b>	<b>0</b>	<b>443,771</b>	<b>0</b>	<b>743,166</b>	<b>0</b>	<b>1,145,511</b>
<b>TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH</b>											
Title I - Low Income - Neglected Priv. - PY 18	84.013	18-4305-00	18,310	6,888	18,310	0	6,888	0	25,198	0	25,198
Title I - Low Income - Neglected Priv. - PY 19	84.013	19-4305-00	0	12,260	0	0	12,260	0	12,260	0	25,833
<b>Subtotal - 84.013A - TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH</b>			<b>18,310</b>	<b>19,148</b>	<b>18,310</b>	<b>0</b>	<b>19,148</b>	<b>0</b>	<b>37,458</b>	<b>0</b>	<b>51,031</b>
<b>STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM</b>											
Title IVA Student Support & Academic Enrichment (SSAE) PY 18	84.424	18-4400-00	15,642	496	15,642	0	496	0	16,138	0	16,138
Title IVA Student Support & Academic Enrichment (SSAE) PY 19	84.424	19-4400-00	0	23,407	0	0	23,407	0	23,407	0	29,993
<b>Subtotal - 84.424 - STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM</b>			<b>15,642</b>	<b>23,903</b>	<b>15,642</b>	<b>0</b>	<b>23,903</b>	<b>0</b>	<b>39,545</b>	<b>0</b>	<b>46,131</b>
<b>ENGLISH LANGUAGE ACQUISITION STATE GRANTS</b>											
Title III - Lang. Inst. Program - Limited Eng. (LIPLEP) - PY 19	84.365A	2019-4909	0	16,889	0	0	16,889	0	16,889	0	17,800
<b>Subtotal - 84.365A - ENGLISH LANGUAGE ACQUISITION STATE GRANTS</b>			<b>0</b>	<b>16,889</b>	<b>0</b>	<b>0</b>	<b>16,889</b>	<b>0</b>	<b>16,889</b>	<b>0</b>	<b>17,800</b>
<b>IMPROVING TEACHER QUALITY STATE GRANTS</b>											
Title II - Teacher Quality - PY 18	84.367	18-4932-00	72,859	10,727	72,859	0	10,727	0	83,586	0	112,286
Title II - Teacher Quality - PY 19	84.367	19-4932-00	0	79,817	0	0	79,817	0	79,817	0	142,056
<b>Subtotal - 84.367A - IMPROVING TEACHER QUALITY STATE GRANTS</b>			<b>72,859</b>	<b>90,544</b>	<b>72,859</b>	<b>0</b>	<b>90,544</b>	<b>0</b>	<b>163,403</b>	<b>0</b>	<b>254,342</b>
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>									<b>0</b>		
<b>SPECIAL EDUCATION PRESCHOOL GRANTS</b>											
Special Education - IDEA Preschool - PY 18 (M)	84.173A	18-4600-00	74,078	0	74,078	0	0	0	74,078	0	100,423
Special Education - IDEA Preschool - PY 19 (M)	84.173A	19-4600-00	0	41,676	0	0	41,676	0	41,676	0	80,387
<b>Subtotal - 84.173A SPECIAL EDUCATION PRESCHOOL GRANTS (M)</b>			<b>74,078</b>	<b>41,676</b>	<b>74,078</b>	<b>0</b>	<b>41,676</b>	<b>0</b>	<b>115,754</b>	<b>0</b>	<b>180,810</b>

Oak Park School District 97  
14-016-0970-02  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues			Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (H)	Amount to Subrecipients (J)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients				
<b>SPECIAL EDUCATION GRANTS TO STATES</b>												
Special Education - IDEA, Flow-Through - PY 18 (M)	84.027	18-4620-00	1,648,500	71,522	1,648,500	0	71,522	0	0	1,720,022	0	2,177,389
Special Education - IDEA, Flow-Through - PY 19 (M)	84.027	19-4620-00	0	1,149,326	0	0	1,149,326	0	0	1,149,326	0	1,885,691
<b>Subtotal - 84.027A - SPECIAL EDUCATION GRANTS TO STATES (M)</b>			<b>1,648,500</b>	<b>1,220,848</b>	<b>1,648,500</b>	<b>0</b>	<b>1,220,848</b>	<b>0</b>	<b>0</b>	<b>2,869,348</b>	<b>0</b>	<b>4,063,080</b>
<b>Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)</b>			<b>1,722,578</b>	<b>1,262,524</b>	<b>1,722,578</b>	<b>0</b>	<b>1,262,524</b>	<b>0</b>	<b>0</b>	<b>2,985,102</b>		<b>4,243,890</b>
Department of Agriculture - Passed Through Illinois State Board of Education (ISBE):												
<b>CHILD NUTRITION CLUSTER</b>												
<b>SCHOOL BREAKFAST PROGRAM</b>												
National School Breakfast Program - PY 18	10.553	18-4220-00	27,181	3,610	27,181	0	3,610	0	0	30,791	0	N/A
National School Breakfast Program - PY 19	10.553	19-4220-00	0	32,647	0	0	32,647	0	0	32,647	0	N/A
<b>Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM</b>			<b>27,181</b>	<b>36,257</b>	<b>27,181</b>	<b>0</b>	<b>36,257</b>	<b>0</b>	<b>0</b>	<b>63,438</b>	<b>0</b>	<b>N/A</b>
<b>NATIONAL SCHOOL LUNCH PROGRAM</b>												
National School Lunch Program - PY 18	10.555	18-4210-00	442,509	67,239	442,509	0	67,239	0	0	509,748	0	N/A
National School Lunch Program - PY 19	10.555	19-4210-00	0	376,821	0	0	376,821	0	0	376,821	0	N/A
Non- Cash Food Commodity - PY 18	10.555	18-4999-00	109,964	0	109,964	0	0	0	0	109,964	0	N/A
Non- Cash Food Commodity - PY 19	10.555	19-4999-00	0	101,973	0	0	101,973	0	0	101,973	0	N/A
<b>Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM</b>			<b>552,473</b>	<b>546,033</b>	<b>552,473</b>	<b>0</b>	<b>546,033</b>	<b>0</b>	<b>0</b>	<b>1,098,506</b>	<b>0</b>	

Oak Park School District 97  
14-016-0970-02  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues			Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (H)	Amount to Subrecipients (J)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients				
U.S. Department of Defense - Passed Through Illinois State Board of Education (ISBE):												
<b>NATIONAL SCHOOL LUNCH PROGRAM</b>												
Non Cash Fruits and Vegetables - PY 18	10.555	18-4299-00	46,270	0	46,270	0	0	0	0	46,270	0	N/A
Non Cash Fruits and Vegetables - PY 19	10.555	19-4299-00	0	42,620	0	0	42,620	0	0	42,620	0	N/A
<b>Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM</b>			<b>46,270</b>	<b>42,620</b>	<b>46,270</b>	<b>0</b>	<b>42,620</b>	<b>0</b>	<b>0</b>	<b>88,890</b>	<b>0</b>	<b>N/A</b>
<b>Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM</b>			<b>598,743</b>	<b>588,653</b>	<b>598,743</b>	<b>0</b>	<b>588,653</b>	<b>0</b>	<b>0</b>	<b>1,187,396</b>	<b>0</b>	
<b>Subtotal - CHILD NUTRITION CLUSTER</b>			<b>625,924</b>	<b>624,910</b>	<b>625,924</b>	<b>0</b>	<b>624,910</b>	<b>0</b>	<b>0</b>	<b>1,250,834</b>	<b>0</b>	
U.S. Department of Health and Human Services - Passed Through Illinois Department of Healthcare and Family Services												
<b>MEDICAID CLUSTER</b>												
<b>MEDICAL ASSISTANCE PROGRAM</b>												
Medicaid Matching - Administrative Outreach - PY 18	93.778	18-4991-00	68,854	0	68,854	0	0	0	0	68,854	0	N/A
Medicaid Matching - Administrative Outreach - PY 19	93.778	19-4991-00	0	64,172	0	0	64,172	0	0	64,172	0	N/A
<b>Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM</b>			<b>68,854</b>	<b>64,172</b>	<b>68,854</b>	<b>0</b>	<b>64,172</b>	<b>0</b>	<b>0</b>	<b>133,026</b>	<b>0</b>	<b>N/A</b>
<b>Subtotal - MEDICAID CLUSTER</b>			<b>68,854</b>	<b>64,172</b>	<b>68,854</b>	<b>0</b>	<b>64,172</b>	<b>0</b>	<b>0</b>	<b>133,026</b>	<b>0</b>	
<b>Total All Federal Awards</b>			<b>2,823,562</b>	<b>2,545,861</b>	<b>2,823,562</b>	<b>0</b>	<b>2,545,861</b>	<b>0</b>	<b>0</b>	<b>5,369,423</b>	<b>0</b>	<b>5,758,705</b>

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

\* NEW - Also 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.

<sup>1</sup> 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.

<sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> 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)

<sup>4</sup> 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**  
**06-016-0970-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2019**

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

Type of auditor's report issued on compliance for major programs: Unmodified  
 (Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

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

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.027, 84.173	SPECIAL EDUCATION CLUSTER (IDEA)	1,262,524
<b>Total Amount Tested as Major</b>		<b>\$1,262,524</b>

Total Federal Expenditures for 7/1/18-6/30/19 \$2,545,861

% tested as Major 49.59%

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

Auditee qualified as low-risk auditee?   YES  X  NO

<sup>7</sup> 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."

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

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

<sup>10</sup> 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  
06-016-0970-02  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:<sup>11</sup> 2019- 001 2. THIS FINDING IS:  New  Repeat from Prior Year?  
Year originally reported? 2017

**3. Criteria or specific requirement**

An internal control structure over external financial reporting is necessary to ensure the proper presentation of financial statements.

**4. Condition**

Like most district in Illinois, the district does not maintain an external financial reporting department or function, but relies on its audit firm for this purpose

**5. Context<sup>12</sup>**

Management is responsible for the fair presentation of the financial statements. This includes drafting the individual fund statements, making conversion entries, drafting the government-wide statements, preparing note disclosures and preparing the Schedule of Expenditures for Federal Awards statements to external GAAP basis financial statements.

**6. Effect**

The auditor prepared a portion of the financial statements which presents risk over financial reporting that errors may occur and not be detected. Material cash basis entries were also identified during the course of the audit.

**7. Cause**

The district does not have an external reporting function, but relies upon the auditor for expertise in external financial reporting and as such did not identify material errors in their financial records.

**8. Recommendation**

While this is defined as a material weakness by accounting standards, it may not be practical or cost beneficial for the District to mitigate this weakness. New accounting literature continues to be added at an astonishing pace and comes from a variety of sources. Employing an individual who remains current on the changing accounting and reporting standards can add significant financial cost to your internal control process. As such, the District may choose to accept this risk as most district in this state have done. The district should implement procedures and associated controls to ensure that material cash basis accounting transactions are recorded properly.

**9. Management's response<sup>13</sup>**

The District will continue to engage the external auditors to prepare the financial statements.

<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

<sup>13</sup> See §200.521 *Management decision* for additional guidance on reporting management's response.

Oak Park Elementary School District 97  
06-016-0970-02  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:<sup>11</sup>                      2019- 002                      2. THIS FINDING IS:                       New                       Repeat from Prior Year?  
Year originally reported?                      2017

**3. Criteria or specific requirement**

A cornerstone of effective internal control is the existence of policies and procedures to support segregation of duties.

**4. Condition**

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

**5. Context<sup>12</sup>**

Segregation of duties involves separation of the initiation, execution, approval and recording responsibilities for transactions to limit access to District assets and to achieve a high likelihood that errors or irregularities in your District's accounting process are discovered in a timely manner.

**6. Effect**

Lack of segregation of duties expose the District to the possibility that errors or irregularities could occur as a part of the financial process and not be detected by District staff.

**7. Cause**

Exposure to some of these deficiencies may be inherent due to the size of the District and limited number of business office staff.

**8. Recommendation**

The District should review its operations and practices to ensure that segregation can be implemented where appropriate. In the event that segregation cannot be achieved, monitoring controls should be instituted to reduce the risks caused by inadequate segregation of duties.

**9. Management's response<sup>13</sup>**

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. Additionally, administration will review information before it is finalized.

<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

<sup>13</sup> See §200.521 *Management decision* for additional guidance on reporting management's response.





**Oak Park Elementary School District 97**  
**06-016-0970-02**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2019**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
2018-001	Internal Control over Financial Reporting - Like most districts in Illinois, the District does not maintain an external financial reporting department or function, but relies on its audit firm for this purpose.	The District will continue to engage the external auditors to prepare the financial statements. (Finding repeated as 2019-001)
2018-002	Segregation of Duties - The District lacks segregation of duties within its accounts payable, payroll, and financial close cycles. Employees have access to multiple parts of the cycles.	Staff member's 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. Additionally administration will review information before it is finalized. (Finding repeated as 2019-002)
2018-003	The District did not meet its maintenance of effort on either the aggregate or the per capita basis for fiscal year 2018. The shortfall in maintenance of effort was \$763,892.	The District reviewed FY17 and FY18 expenditures and remediated the FY18 maintenance of effort issue with the Illinois State Board of Education by identifying allowable exceptions to support a decreased level of effort.

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

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> 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**  
**06-016-0970-02**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS**  
**Year Ending June 30, 2019**

**Corrective Action Plan<sup>1</sup>**

Finding No.:           **2019 - 001**

**Condition:**

Like most districts in Illinois, the District does not maintain an external financial reporting department or function, but depends on its audit firm for this purpose.

**Plan:**

The District will continue to engage the external auditors to prepare the financial statements.

Anticipated Date of Completion:   N/A

Name of Contact Person:           Patrick King, Director of Finance

Management Response:           The District will continue to engage the external auditors to prepare the financial statements.

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<sup>1</sup> Must address **each** audit finding - §200.511 (c)



# 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, 2019**

**Corrective Action Plan<sup>1</sup>**

Finding No.:           **2019 - 002**

**Condition:**

The District lacks segregation of duties within its accounts payable, payroll, and financial close cycles. 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. Additionally, administration will review information before it is finalized.

Anticipated Date of Completion: 6/30/2020

Name of Contact Person:           Patrick King, Director of Finance

Management Response:           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. Additionally, administration will review information before it is finalized.

<sup>1</sup> Must address **each** audit finding - §200.511 (c)