



# memo

To: The Board of Education and Dr. Patrick Broncato, Superintendent  
From: Curt Saindon, Assistant Superintendent for Business Services/CSBO  
Date: December 12, 2025  
Subject: Acceptance of Single Audit Report

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Our Independent Auditors, Lauterbach & Amen, complete a Single Audit of Federal Funds every year, as required by the Governmental Accounting Standards Board and the Federal OMB Circular A-133, in accordance with Governmental Auditing Standards. They completed that audit work this fall (see the attached Single Audit Report with an opinion date of November 4th) and prepared a filing for the Single Audit Clearinghouse in December (once the Federal Government had released final single audit guidance for the 2025 fiscal year). We confirmed the submitted information and verified the audit and review results in early December. It is not required that the Board approve this report, but merely accept it (similar to what you do with our audited financial statements) and note any findings identified by the auditors and responses or action plans prepared by the school district administration. As there were no findings, questioned costs, or prior year findings to follow up on, no responses or action plans are needed.

In short, we received just under \$1.9M in Federal funds last year (lower than the FY24 total of about \$2.5M and the FY23 total of about \$3.5M, due primarily to declining Federal funds and the phasing out of the ESSER Grant over the past two years), with the largest receipts coming from the IDEA cluster (~\$785K), USDA Meal Programs (~\$452K), Title I Low Income Grants (~\$351) and Medicaid Reimbursements (~\$128K). We also received just under \$700K in Medicaid Fee for Service Reimbursements, but program rules consider that money flow-through reimbursements not subject to the Federal Single Audit Program. The cutoff for requiring a single audit is \$750K or more in Federal funds received. See page 1 of the report for an exact listing of the Federal programs and amounts received in FY25. There were no internal control deficiencies noted and no findings or questioned costs identified, so we did not have to prepare a response for any findings (for several years now). We just have to provide this Single Audit Report to the Board for acceptance and then verify the filing of this information with the Federal Single Audit Clearinghouse (to be done in December). There were also no material audit or financial statement findings this year, and we have had completely clean audits for the last five fiscal years. As always, if you have any questions, please let me know.