

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2020

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

**Independent Auditors' 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***

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, 2020, 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 November 17, 2020.

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.

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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider 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 and Corrective Action Plan

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. Additionally, Oak Park Elementary School District 97 is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. Oak Park Elementary School District 97's response and corrective action plan were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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
November 17, 2020

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

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, 2020. 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.

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, 2020.

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.

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, 2020, 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 November 17, 2020, 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, 2019 (not presented herein), and have issued our report thereon dated December 2, 2019 which contained an unmodified opinion on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The 2019 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 2019 financial statements. The 2019 information has been subjected to the auditing procedures applied in the audit of the 2019 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 2019 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, 2019 as a whole.

Baker Tilly US, LLP

Oak Brook, Illinois
November 17, 2020

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).
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.
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.
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 years;
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>
- * **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
27. Subrecipient information (**Mark "N/A" if not applicable**)
- * 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.
34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
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).
36. Questioned Costs have been calculated where there are questioned costs.
37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
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, 2020
Annual Financial Report to Schedule of Expenditures of Federal Awards**

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$	2,555,825
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200		-
Value of Commodities ICR Computation 30, Line 11			124,950
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992		(255,869)
AFR TOTAL FEDERAL REVENUES:		\$	2,424,906

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Value of Commodities included in Account Summary	\$	(124,950)

ADJUSTED AFR FEDERAL REVENUES	\$	2,299,956
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Total Current Year Federal Revenues Reported on SEFA: Federal Revenues	Column D	\$	2,299,956
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Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	\$	2,299,956
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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, 2020

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Year 7/1/18-6/30/19 (E)	Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (H)	Amount to Subrecipients (J)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)		Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)	Year 7/1/19-6/30/20 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 19	84.010	19-4300-00	410,434	30,200	410,434	0	30,200	0	0	440,634	0	542,804
Title I - Low Income - PY 20	84.010	20-4300-00	0	307,822	0	0	307,822	0	0	307,822	0	487,108
Title I - School Improvement & Accountability - PY19	84.010A	19-4331-19	0	117,094	0	0	117,094	0	0	117,094	0	140,148
Title I - School Improvement & Accountability - PY20	84.010A	20-4331-20	0	0	0	0	90,994	0	0	90,994	0	90,994
Subtotal - 84.010A - TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES			410,434	455,116	410,434	0	546,110	0	0	956,544	0	1,261,054
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH												
Title I - Low Income - Neglected Priv. - PY 19	84.013	19-4305-00	12,260	8,995	12,260	0	8,995	0	0	21,255	0	25,833
Title I - Low Income - Neglected Priv. - PY 20	84.013	20-4305-00	0	18,755	0	0	18,755	0	0	18,755	0	29,367
Subtotal - 84.013A - TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH			12,260	27,750	12,260	0	27,750	0	0	40,010	0	55,200
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM												
Title IVA Student Support & Academic Enrichment (SSAE) - PY 19	84.424	19-4400-00	23,407	6,586	23,407	0	6,586	0	0	29,993	0	29,993
Title IVA Student Support & Academic Enrichment (SSAE) - PY 20	84.424	20-4400-00	0	1,321	0	0	1,321	0	0	1,321	0	29,125
Subtotal - 84.424 - STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM			23,407	7,907	23,407	0	7,907	0	0	31,314	0	59,118
ENGLISH LANGUAGE ACQUISITION STATE GRANTS												
Title III - Lang. Inst. Program - Limited Eng. (LIPLEP) - PY 19	84.365A	19-4909-00	16,889	0	16,889	0	0	0	0	16,889	0	17,800
Title III - Lang. Inst. Program - Limited Eng. (LIPLEP) - PY 20	84.365A	20-4909-00	0	0	0	0	1,041	0	0	1,041	0	17,011
Subtotal - 84.365A - ENGLISH LANGUAGE ACQUISITION STATE GRANTS			16,889	0	16,889	0	1,041	0	0	17,930	0	34,811
IMPROVING TEACHER QUALITY STATE GRANTS												
Title II - Teacher Quality - PY 19	84.367	19-4932-00	79,817	6,702	79,817	0	6,702	0	0	86,519	0	142,056
Title II - Teacher Quality - PY 20	84.367	20-4932-00	0	59,102	0	0	59,102	0	0	59,102	0	159,495
Subtotal - 84.367A - IMPROVING TEACHER QUALITY STATE GRANTS			79,817	65,804	79,817	0	65,804	0	0	145,621	0	301,551

Oak Park School District 97
14-016-0970-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (H)	Amount to Subrecipients (J)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)	Year 7/1/19-6/30/20 Pass through to Subrecipients				
SPECIAL EDUCATION CLUSTER (IDEA)										0		
SPECIAL EDUCATION PRESCHOOL GRANTS												
Special Education - IDEA Preschool - PY 19 (M)	84.173A	19-4600-00	41,676	0	41,676	0	0	0	0	41,676	0	80,387
Special Education - IDEA Preschool - PY 20 (M)	84.173A	20-4600-00	0	37,753	0	0	37,753	0	0	37,753	0	94,074
Subtotal - 84.173A SPECIAL EDUCATION PRESCHOOL GRANTS (M)			41,676	37,753	41,676	0	37,753	0	0	79,429	0	174,461
SPECIAL EDUCATION GRANTS TO STATES												
Special Education - IDEA. Flow-Through - PY 19 (M)	84.027	19-4620-00	1,149,326	134,329	1,149,326	0	134,329	0	0	1,283,655	0	1,885,691
Special Education - IDEA. Flow-Through - PY 20 (M)	84.027	20-4620-00	0	853,953	0	0	1,219,424	0	0	1,219,424	0	2,062,526
Subtotal - 84.027A - SPECIAL EDUCATION GRANTS TO STATES (M)			1,149,326	988,282	1,149,326	0	1,353,753	0	0	2,503,079	0	3,948,217
Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)			1,191,002	1,026,035	1,191,002	0	1,391,506	0	0	2,582,508		4,122,678
Department of Agriculture - Passed Through Illinois State Board of Education (ISBE):												
CHILD NUTRITION CLUSTER												
SCHOOL BREAKFAST PROGRAM												
National School Breakfast Program - PY 19	10.553	19-4220-00	32,647	3,378	32,647	0	3,378	0	0	36,025	0	N/A
National School Breakfast Program - PY 20	10.553	20-4220-00	0	27,222	0	0	27,222	0	0	27,222	0	N/A
Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM			32,647	30,600	32,647	0	30,600	0	0	63,247	0	N/A

Oak Park School District 97
14-016-0970-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (H)	Amount to Subrecipients (J)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)	Year 7/1/19-6/30/20 Pass through to Subrecipients				
NATIONAL SCHOOL LUNCH PROGRAM												
National School Lunch Program - PY 19	10.555	19-4210-00	376,821	57,369	376,821	0	57,369	0	0	434,190	0	N/A
National School Lunch Program - PY 20	10.555	20-4210-00	0	265,618	0	0	265,618	0	0	265,618	0	N/A
Non- Cash Food Commodity - PY 19	10.555	19-4999-00	101,973	0	101,973	0	0	0	0	101,973	0	N/A
Non- Cash Food Commodity - PY 20	10.555	20-4999-00	0	100,009	0	0	100,009	0	0	100,009	0	N/A
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			478,794	422,996	478,794	0	422,996	0	0	901,790	0	
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN												
Summer Food Service Program - PY 20	10.559	20-4225-00	0	132,457	0	0	132,457	0	0	132,457	0	N/A
Subtotal - 10.559 - SUMMER FOOD SERVICE PROGRAM FOR CHILDREN			0	132,457	0	0	132,457	0	0	132,457	0	
U.S. Department of Defense - Passed Through Illinois State Board of Education (ISBE):												
NATIONAL SCHOOL LUNCH PROGRAM												
Non Cash Fruits and Vegetables - PY 19	10.555	19-4299-00	42,620	0	42,620	0	0	0	0	42,620	0	N/A
Non Cash Fruits and Vegetables - PY 20	10.555	20-4299-00	0	24,941	0	0	24,941	0	0	24,941	0	N/A
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			42,620	24,941	42,620	0	24,941	0	0	67,561	0	N/A
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			521,414	447,937	521,414	0	447,937	0	0	969,351	0	
Subtotal - CHILD NUTRITION CLUSTER			554,061	610,994	554,061	0	610,994	0	0	1,165,055	0	

Oak Park School District 97
14-016-0970-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (H)	Amount to Subrecipients (J)	Budget (I)	
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)					Year 7/1/19-6/30/20 Pass through to Subrecipients
U.S. Department of Health and Human Services - Passed Through Illinois Department of Healthcare and Family Services												
MEDICAID CLUSTER												
MEDICAL ASSISTANCE PROGRAM												
Medicaid Matching - Administrative Outreach - PY 19	93.778	19-4991-00	64,172	0	64,172	0	0	0	0	64,172	0	N/A
Medicaid Matching - Administrative Outreach - PY 20	93.778	20-4991-00	0	106,350	0	0	106,350	0	0	106,350	0	N/A
Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM			64,172	106,350	64,172	0	106,350	0	0	170,522	0	N/A
Subtotal - MEDICAID CLUSTER			64,172	106,350	64,172	0	106,350	0	0	170,522	0	
Total All Federal Awards			2,352,042	2,299,956	2,352,042	0	2,757,462	0	0	5,109,504	0	6,155,232

• (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.

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 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.

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
06-016-0970-02
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2020

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 CFDA 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 (CFDA 10.555)**:	<u>\$100,009</u>	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	<u>\$24,941</u>	Total Non-Cash \$124,950

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:	<u>\$0</u>
District had Federal grants requiring matching expenditures	<u>No</u>
	(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
06-016-0970-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

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? 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, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.027, 84.173	SPECIAL EDUCATION CLUSTER (IDEA)	1,391,506
Total Amount Tested as Major		\$1,391,506

Total Federal Expenditures for 7/1/19-6/30/20 \$2,757,462

% tested as Major 50.46%

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 CFDA 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
06-016-0970-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2020- 001 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. Context¹²

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 response¹³

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. Additionally, administration will review information before it is finalized. The District is also preparing to go live with a new financial software package in fiscal year 2022 that will allow for better segregation controls.

¹¹ 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.).

¹² 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.

¹³ 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 FINDINGS¹⁹
Year Ending June 30, 2020

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
2019-001	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 as a client service. No material adjustments were noted in FY20 and Patrick King (CPA) is capable of preparing the financial statements and footnotes
2019-002	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 2020-001)

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
06-016-0970-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2020**

Corrective Action Plan¹

Finding No.: **2020 - 001**

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 as much as possible within the current software. Additionally, administration will review information before it is finalized. The District is also preparing to go live with a new financial software package in fiscal year 2022 that will allow for better segregation controls.

Anticipated Date of Completion: **6/30/2021**

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. The District is also preparing to go live with a new financial software package in fiscal year 2022 that will allow for better segregation controls.**

¹ Must address **each** audit finding - §200.511 (c)