

SMITHVILLE INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2024

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Any material weaknesses identified?        Yes   X   No

Any significant deficiencies identified?        Yes   X   No

Noncompliance material to financial  
Statements noted?        Yes   X   No

2. Federal Awards

Internal control over major programs:

Any material weaknesses identified?        Yes   X   No

Any significant deficiencies identified?        Yes   X   No

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

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

Identification of major programs:

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------|---|
| 84.010A               | ESEA, Title I, Part A                     |
| 84.027, 84.173        | IDEA B – Special Education Cluster        |

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

Auditee qualified as low-risk auditee?   X   Yes        No

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE