

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2022**

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)		NAME AND ADDRESS OF AUDIT FIRM <b>Baker Tilly US, LLP</b> <b>1301 West 22nd Street, Suite 400</b> <b>Oak Brook</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</b> <b>60302</b>		E-MAIL ADDRESS: <a href="mailto:n.cavaliere@bakertilly.com">n.cavaliere@bakertilly.com</a>	
		NAME OF AUDIT SUPERVISOR <b>Nick Cavaliere, CPA CFE</b>	
		CPA FIRM TELEPHONE NUMBER <b>(630) 990-3131</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 the GATA Portal (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(s) (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
- A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

**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 of  
Oak Park Elementary School District 97

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 (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of Oak Park Elementary School District 97 (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 17, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a 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 2022-001 to be a material weakness.

*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 2022-002 to be a significant deficiency.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District'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 financial statements. 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*.

## **The District's Response to Finding and Corrective Action Plan**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Additionally, the District is responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. The District's response and corrective action plan were not subjected to the other 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  
January 17, 2023

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

Independent Auditors' Report

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

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

***Qualified and Unmodified Opinions***

We have audited Oak Park Elementary School District 97's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

*Qualified Opinion on National School Breakfast and Lunch Programs and Summer Food Service Program*

In our opinion, except for the noncompliance described in the "Basis for Qualified and Unmodified Opinions" section of our report, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on National School Breakfast and Lunch Programs and Summer Food Service Program for the year ended June 30, 2022.

*Unmodified Opinion on Each of the Other Major Federal Programs*

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2022.

***Basis for Qualified and Unmodified Opinions***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

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*Matter Giving Rise to Qualified Opinion on National School Breakfast and Lunch Programs and Summer Food Service Program*

As described in the accompanying schedule of findings and questioned costs, the District did not comply with requirements regarding Assistance Listing 10.553 National School Breakfast Program, 10.555 National School Lunch Program and 10.559 Summer Food Service Program as described in finding number 2022-004 for Procurement and Suspension and Debarment.

Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to that program.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

**Auditors' Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Other Matters**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of finding and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-004 and 2022-006 to be material weaknesses.

*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-003 and 2022-005 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 and each major fund of the District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated January 17, 2023, 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 basic 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, the District's basic financial statements as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated November 22, 2021 which contained unmodified opinions on the respective financial statements of the governmental activities and each major fund. The 2021 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 2021 financial statements. The 2021 information has been subjected to the auditing procedures applied in the audit of the 2021 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 2021 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, 2021 as a whole.

*Baker Tilly US, LLP*

Oak Brook, Illinois  
January 17, 2023

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

**RECONCILIATION OF FEDERAL REVENUES  
Year Ending June 30, 2022**

**Annual Financial Report to Schedule of Expenditures of Federal Awards**

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-9, Line 7	Account 4000	\$	4,048,974
Flow-through Federal Revenues Revenues 10-15, Line 115	Account 2200		-
Value of Commodities ICR Computation 37, Line 11			
Less: Medicaid Fee-for-Service Program Revenues 10-15, Line 266	Account 4992		(160,629)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$</b>	<b>3,888,345</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$</b>	<b>3,888,345</b>
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Total Current Year Federal Revenues Reported on SEFA: Federal Revenues	Column D	\$	3,888,345
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**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE:	\$	3,888,345
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DIFFERENCE:	\$	-
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**Oak Park Elementary School District 97**  
**14-016-0970-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	ALN 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 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients				
<b>U.S. Department of Education - Passed Through Illinois State Board of Education (ISBE)</b>												
<b>TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES</b>												
Title I - Low Income - PY 21	84.010	21-4300-00	238,770	24,344	238,770	0	24,344	0	0	263,114	0	445,760
Title I - Low Income - PY 22	84.010	22-4300-00	0	237,408	0	0	237,408	0	0	237,408	0	549,373
Title I - School Improvement & Accountability - PY21	84.010A	21-4331-21	2,387	0	2,387	0	0	0	0	2,387	0	90,994
Title I - School Improvement & Accountability - PY22	84.010A	22-4331-00	0	13,848	0	0	13,848			13,848		149,063
<b>Subtotal - 84.010 - TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES</b>			<b>241,157</b>	<b>275,600</b>	<b>241,157</b>	<b>0</b>	<b>275,600</b>	<b>0</b>	<b>0</b>	<b>516,757</b>	<b>0</b>	<b>1,235,190</b>
<b>TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH</b>												
Title I - Low Income - Neglected Priv. - PY 21	84.013	21-4305-00	21,071	0	21,071	0	0	0	0	21,071	0	21,071
Title I - Low Income - Neglected Priv. - PY 22	84.013	22-4305-00	0	33,210	0	0	33,210	0	0	33,210	0	33,210
<b>Subtotal - 84.013 - TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH</b>			<b>21,071</b>	<b>33,210</b>	<b>21,071</b>	<b>0</b>	<b>33,210</b>	<b>0</b>	<b>0</b>	<b>54,281</b>	<b>0</b>	<b>54,281</b>
<b>STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM</b>												
Title IVA Student Support & Academic Enrichment (SSAE) - PY 21	84.424	21-4400-00	542	0	542	0	0	0	0	542	0	32,283
Title IVA Student Support & Academic Enrichment (SSAE) - PY 22	84.424	22-4400-00	0	0	0	0	0	0	0	0	0	55,493
<b>Subtotal - 84.424 - STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM</b>			<b>542</b>	<b>0</b>	<b>542</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>542</b>	<b>0</b>	<b>87,776</b>
<b>ENGLISH LANGUAGE ACQUISITION STATE GRANTS</b>												
Title III - Lang. Inst. Program - Limited Eng. (LIPLEP) - PY 21	84.365A	21-4909-00	0	799	799		0	0	0	799	0	13,770
Title III - Lang. Inst. Program - Limited Eng. (LIPLEP) - PY 22	84.365A	22-4909-00	0	4,370	0		4,370	0	0	4,370	0	40,756
Title III - Lang. Inst. Program - Limited Eng. (LIPLEP) - PY 21	84.365A	21-4909-PD	0	3,902	752		3,150	0	0	3,902		10,000
<b>Subtotal - 84.365A - ENGLISH LANGUAGE ACQUISITION STATE GRANTS</b>			<b>0</b>	<b>9,071</b>	<b>1,551</b>	<b>0</b>	<b>7,520</b>	<b>0</b>	<b>0</b>	<b>9,071</b>	<b>0</b>	<b>64,526</b>
<b>IMPROVING TEACHER QUALITY STATE GRANTS</b>												
Title II - Teacher Quality - PY 21	84.367	21-4932-00	73,757	27,642	73,757	0	27,642	0	0	101,399	0	199,303
Title II - Teacher Quality - PY 22	84.367	22-4932-00	0	174,050	0	0	174,050			174,050	0	194,629
<b>Subtotal - 84.367 - IMPROVING TEACHER QUALITY STATE GRANTS</b>			<b>73,757</b>	<b>201,692</b>	<b>73,757</b>	<b>0</b>	<b>201,692</b>	<b>0</b>	<b>0</b>	<b>275,449</b>	<b>0</b>	<b>393,932</b>

**Oak Park Elementary School District 97**  
**14-016-0970-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	ALN 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 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients (F)					
<b>COVID-19 - EDUCATION STABILIZATION FUND</b>												
COVID-19 Elementary and Secondary School Emergency Relief Fund - PY 20 (M)	84.425D	20-4998-ER	314,104	0	314,104	0	0	0	0	314,104	0	320,820
COVID-19 Elementary and Secondary School Emergency Relief Fund: Professional Learning Grant - PY 21(M)	84.425D	21-4998-PL	0	0	0	0	0	0	0	0	0	14,270
COVID - 19 Elementary and Secondary School Emergency Relief (ESSER) Fund - PY22 (M)	84.425D	22-4998-E2	0	184,591	0		493,936			493,936		1,221,131
<b>Subtotal - 84.425 - COVID-19 - EDUCATION STABILIZATION FUND</b>			<b>314,104</b>	<b>184,591</b>	<b>314,104</b>	<b>0</b>	<b>493,936</b>	<b>0</b>	<b>0</b>	<b>808,040</b>	<b>0</b>	<b>1,556,221</b>
										<b>0</b>		
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>												
<b>SPECIAL EDUCATION PRESCHOOL GRANTS</b>												
Special Education - IDEA Preschool - PY 21	84.173A	21-4600-00	57,219	9,037	57,219	0	9,037	0	0	66,256	0	109,199
Special Education - IDEA Preschool - PY 22	84.173A	22-4600-00	0	6,359	0	0	23,744	0	9,376	33,120	0	96,177
<b>Subtotal - 84.173A SPECIAL EDUCATION PRESCHOOL GRANTS</b>			<b>57,219</b>	<b>15,396</b>	<b>57,219</b>	<b>0</b>	<b>32,781</b>	<b>0</b>	<b>9,376</b>	<b>99,376</b>	<b>0</b>	<b>205,376</b>
<b>SPECIAL EDUCATION GRANTS TO STATES</b>												
Special Education - IDEA. Flow-Through - PY 21	84.027	21-4620-00	1,192,170	277,293	1,192,170	0	277,293	0	0	1,469,463	0	2,333,958
Special Education - IDEA. Flow-Through - PY 22	84.027	22-4620-00	0	1,013,043	0	0	1,013,043	0	0	1,013,043	0	2,364,945
<b>Subtotal - 84.027A - SPECIAL EDUCATION GRANTS TO STATES</b>			<b>1,192,170</b>	<b>1,290,336</b>	<b>1,192,170</b>	<b>0</b>	<b>1,290,336</b>	<b>0</b>	<b>0</b>	<b>2,482,506</b>	<b>0</b>	<b>4,698,903</b>
<b>Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)</b>			<b>1,249,389</b>	<b>1,305,732</b>	<b>1,249,389</b>	<b>0</b>	<b>1,323,117</b>	<b>0</b>	<b>9,376</b>	<b>2,581,882</b>	<b>0</b>	<b>4,904,279</b>
<b>PANDEMIC EBT ADMINISTRATIVE COSTS</b>												
COVID-19 - Nutrition PEBT Funding (ARP Nutrition) - PY21	10.649	21-4210-BT	0	614	0	0	614	0	0	614	0	0
<b>Subtotal - 10.649 - PANDEMIC EBT ADMINISTRATIVE COSTS</b>			<b>0</b>	<b>614</b>	<b>0</b>	<b>0</b>	<b>614</b>	<b>0</b>	<b>0</b>	<b>614</b>	<b>0</b>	<b>0</b>
<b>Department of Agriculture - Passed Through Illinois State Board of Education (ISBE):</b>												
<b>CHILD NUTRITION CLUSTER</b>												
<b>SCHOOL BREAKFAST PROGRAM</b>												
National School Breakfast Program - PY 21 (M)	10.553	21-4220-00	0	2,962	0	0	2,962	0	0	2,962	0	N/A
National School Breakfast Program - PY 22 (M)	10.553	22-4220-00	0	22,865	0	0	22,865	0	0	22,865	0	N/A
<b>Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM</b>			<b>0</b>	<b>25,827</b>	<b>0</b>	<b>0</b>	<b>25,827</b>	<b>0</b>	<b>0</b>	<b>25,827</b>	<b>0</b>	<b>N/A</b>
<b>NATIONAL SCHOOL LUNCH PROGRAM</b>												
National School Lunch Program - PY 21 (M)	10.555	21-4210-00	0	157,373	0	0	157,373			157,373	0	N/A
National School Lunch Program - PY 22 (M)	10.555	22-4210-00	0	1,212,376	0		1,212,376			1,212,376	0	N/A
National School Lunch Program - PY 22 (M)	10.555	22-4210-SC	0	104,751	0		104,751			104,751	0	N/A
COVID-19 - Emergency Operational Costs Reimbursement Programs (CRRSA) - National School Lunch Program - PY21 (M)	10.555	21-4210-SN	0	11,975	0		11,975			11,975	0	N/A
Non- Cash Food Commodity - PY 21 (M)	10.555	21-4999-00	24,982	0	24,982	0	0			24,982	0	N/A
Non- Cash Food Commodity - PY 22 (M)	10.555	22-4999-00	0	82,767	0	0	82,767			82,767	0	N/A
<b>Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM</b>			<b>24,982</b>	<b>1,569,241</b>	<b>24,982</b>	<b>0</b>	<b>1,569,242</b>	<b>0</b>	<b>0</b>	<b>1,594,224</b>	<b>0</b>	

**Oak Park Elementary School District 97**  
**14-016-0970-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	ALN 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 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients				
<b>SUMMER FOOD SERVICE PROGRAM FOR CHILDREN</b>												
Summer Food Service Program - PY 20 (M)	10.559	20-4225-00	32,056	0	32,056	0	0		32,056	0	N/A	
COVID-19 Summer Food Service Program - PY 20 (M)	10.559	20-4225-00	41,874	0	41,874	0	0		41,874	0	N/A	
Summer Food Service Program - PY 21 (M)	10.559	21-4225-00	369,101	20,140	369,101	0	20,140		389,241		N/A	
<b>Subtotal - 10.559 - SUMMER FOOD SERVICE PROGRAM FOR CHILDREN</b>			<b>443,031</b>	<b>20,140</b>	<b>443,031</b>	<b>0</b>	<b>20,140</b>	<b>0</b>	<b>463,171</b>	<b>0</b>		
<b>U.S. Department of Defense - Passed Through Illinois State Board of Education (ISBE):</b>												
<b>NATIONAL SCHOOL LUNCH PROGRAM</b>												
Non Cash Fruits and Vegetables - PY 21 (M)	10.555	21-4299-00	56,192	0	56,192	0	0		56,192	0	N/A	
Non Cash Fruits and Vegetables - PY 22 (M)	10.555	22-4299-00	0	176,081	0	0	176,081		176,081	0	N/A	
<b>Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM</b>			<b>56,192</b>	<b>176,081</b>	<b>56,192</b>	<b>0</b>	<b>176,081</b>	<b>0</b>	<b>232,273</b>	<b>0</b>	<b>N/A</b>	
<b>Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM</b>			<b>81,174</b>	<b>1,745,322</b>	<b>81,174</b>	<b>0</b>	<b>1,745,322</b>	<b>0</b>	<b>1,826,497</b>	<b>0</b>		
<b>Subtotal - CHILD NUTRITION CLUSTER</b>			<b>524,205</b>	<b>1,791,290</b>	<b>524,205</b>	<b>0</b>	<b>1,791,290</b>	<b>0</b>	<b>2,315,495</b>	<b>0</b>		
<b>U.S. Department of Health and Human Services - Passed Through Illinois Department of Healthcare and Family Services</b>												
<b>MEDICAID CLUSTER</b>												
<b>MEDICAL ASSISTANCE PROGRAM</b>												
Medicaid Matching - Administrative Outreach - PY 21	93.778	21-4991-00	79,333	0	123,373	0	0		123,373	0	N/A	
Medicaid Matching - Administrative Outreach - PY 22	93.778	22-4991-00	0	86,545	0	0	61,480		61,480	0	N/A	
<b>Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM</b>			<b>79,333</b>	<b>86,545</b>	<b>123,373</b>	<b>0</b>	<b>61,480</b>	<b>0</b>	<b>184,853</b>	<b>0</b>	<b>N/A</b>	
<b>Subtotal - MEDICAID CLUSTER</b>			<b>79,333</b>	<b>86,545</b>	<b>123,373</b>	<b>0</b>	<b>61,480</b>	<b>0</b>	<b>184,853</b>	<b>0</b>		
<b>Federal Communications Commission</b>												
<b>EMERGENCY CONNECTIVITY FUND PROGRAM</b>												
COVID-19 - Emergency Connectivity Fund Program (M)	32.009	N/A	0	0	0	0	1,248,687	0	1,248,687	0	N/A	
<b>Subtotal - 32.009 - Emergency Connectivity Fund Program (M)</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,248,687</b>	<b>0</b>	<b>1,248,687</b>	<b>0</b>		
<b>Total All Federal Awards</b>			<b>2,503,558</b>	<b>3,888,345</b>	<b>2,549,149</b>	<b>0</b>	<b>5,437,146</b>	<b>0</b>	<b>9,376</b>	<b>7,995,671</b>	<b>0</b>	<b>8,296,205</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.

**Oak Park Elementary School District 97**  
**14-016-0970-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	ALN 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	Year	Year	Year	Year	Year				
			7/1/20-6/30/21 (C)	7/1/21-6/30/22 (D)	7/1/20-6/30/21 (E)	7/1/20-6/30/21 Pass through to Subrecipients	7/1/21-6/30/22 (F)	7/1/21-6/30/22 Pass through to Subrecipients				

<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 ALN number is not available, the auditee should indicate that the ALN 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, 2022**

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

Unmodified Opinion - Education Stabilization Fund and  
Emergency Connectivity Fund, Qualified Opinion Issued on  
Child Nutrition Cluster

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

Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)?

X  YES   NO

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

ASL NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
10.553, 10.555, 10.559	CHILD NUTRITION CLUSTER	1,791,290
84.425	EDUCATION STABILIZATION FUND	493,936
32.009	EMERGENCY CONNECTIVITY FUND PROGRAM	1,248,687
	<b>Total Amount Tested as Major</b>	<b>\$3,533,913</b>

**Total Federal Expenditures for 7/1/21-6/30/22**

\$5,437,146

% tested as Major

65.00%

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000.00

Auditee qualified as low-risk auditee?

X  YES   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 ASL 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, 2022**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup>

**2022 - 001**

2. THIS FINDING IS:

New

Repeat from Prior Year?  
 Year originally reported? \_\_\_\_\_

**3. Criteria or specific requirement**

The District should maintain cash basis accounting records that are free from material misstatements.

**4. Condition**

A material audit adjustment was identified by the external auditor that was required to properly present the external financial statements. \$421,462 of federal Education Stabilization Fund program revenues were reclassified from the General Fund (Educational Accounts) to the Operations and Maintenance Fund to ensure the federal funding was allocated to the same fund in which the expenditures were incurred and claimed for reimbursement.

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

A material audit adjustment was identified during the audit related to the allocation of revenues in the proper fund.

**6. Effect**

The external financial statements would not have been presented properly and management was not able to detect material errors to the financial statements had the auditor not identified adjustments to the financial statements.

**7. Cause**

The District's internal controls failed to detect material errors in the financial records.

**8. Recommendation**

We recommend that the District improve monitoring controls over the monthly financial reports to ensure that revenues are allocated to the appropriate funds.

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

See Corrective Action Plan.

<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 2021 would be assigned a reference number of **2021-001**, **2021-002**, 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, 2022**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**1. FINDING NUMBER:**<sup>14</sup>      **2022 - 003**      **2. THIS FINDING IS:**       New       Repeat from Prior year?  
 Year originally reported? \_\_\_\_\_

**3. Federal Program Name and Year:**      National School Breakfast Program, National School Lunch Program - PY 2021 and 2022 and Summer Food Service Program - PY 21

**4. Project No.:**      21-4220-00, 22-4220-00, 21-4210-00, 22-4210-00, 21-4225-00      **5. ALN No.:**      10.553, 10.555, 10.559

**6. Passed Through:**      Illinois State Board of Education  
**7. Federal Agency:**      Department of Agriculture

**8. Criteria or specific requirement (including statutory, regulatory, or other citation)**  
 The District should have functional internal controls in place to ensure compliance with reporting requirements of the federal award. The submissions of monthly claims for reimbursement should be reviewed and approved by someone other than the preparer of the claim to ensure the claim is properly prepared and agrees to supporting documentation.

**9. Condition**<sup>15</sup>  
 The Food Service Coordinator, prepares and submits monthly reimbursement claims to ISBE and these submissions are not reviewed or approved by anyone else.

**10. Questioned Costs**<sup>16</sup>  
 The District has not designed and implemented an internal control process to ensure that monthly reimbursement claims submissions are reviewed and approved by someone outside the preparer.

**11. Context**<sup>17</sup>  
 The internal control deficiency is systemic in the District's process for submitting reimbursement claims.

**12. Effect**  
 Inaccurate monthly claims reimbursements could be submitted for reimbursement which could lead to potential questioned costs under the award.

**13. Cause**  
 The District has not designed and implemented an internal control process to ensure that monthly reimbursement claims submissions are reviewed and approved by someone outside the preparer.

**14. Recommendation**  
 Proper review of ISBE reimbursement submissions by someone else other than the preparer.

**15. Management's response**<sup>18</sup>  
 See corrective action plan

<sup>14</sup> See footnote 11.  
<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3))  
<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4)  
<sup>17</sup> See footnote 12.  
<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both

**Oak Park Elementary School District 97**  
**06-016-0970-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2022**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

<b>1. FINDING NUMBER:<sup>14</sup></b>	<b>2022 - 004</b>	<b>2. THIS FINDING IS:</b>	<input checked="" type="checkbox"/> New	<input type="checkbox"/> Repeat from Prior year? Year originally reported? _____
<b>3. Federal Program Name and Year:</b> <u>National School Breakfast Program, National School Lunch Program - PY 2021 and 2022 and Summer Food Service Program - PY 21</u>				
<b>4. Project No.:</b> <u>21-4220-00, 22-4220-00, 21-4210-00, 22-4210-00, 21-4225-00</u>				
<b>5. ALN No.:</b> <u>10.553, 10.555, 10.559</u>				
<b>6. Passed Through:</b> <u>Illinois State Board of Education</u>				
<b>7. Federal Agency:</b> <u>Department of Agriculture</u>				

**8. Criteria or specific requirement (including statutory, regulatory, or other citation)**

Per section 200.320 in Subpart D of the code of federal regulations (CFR) the non-federal entity is responsible for complying with small purchase procedures for procurement. The acquisition of property or services, the aggregate dollar amount of which is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources as determined appropriate by the non-Federal entity.

**9. Condition<sup>15</sup>**

The District procured \$125,877 in goods from a vendor and did not comply with their internal procurement policy.

**10. Questioned Costs<sup>16</sup>**

No reportable questioned costs were identified.

**11. Context<sup>17</sup>**

The District's Board policy for procurement requires that all contracts for the purchase of supplies, materials, or work, or contracts with private carriers for transportation of pupils, involving an expenditure in excess of \$25,000, except those specifically exempted by Section 10-20.21 of the School Code, shall be subject to the bid process set forth in Section 10-20.21. The Assistant Superintendent for Finance and Operations or his/her designee shall guarantee due (e.g., sufficient and adequate) advertisement for bids for the sale of those goods and services required by the District. Furthermore the District's procurement policy requires that the Assistant Superintendent of Finance and Operations or his/her designee may enter into contracts for the purchase of goods, services, supplies, materials, or work involving an expenditure between \$3,500 and \$25,000 without prior Board approval. Prior to making the expenditure between \$3,500 and \$25,000, the Assistant Superintendent of Finance and Operations shall secure three price quotations or bids.

**12. Effect**

The District did not follow appropriate procurement policy procedures for purchases made within the food service program and funded under the federal award.

**13. Cause**

The District's internal controls over procurement did not properly determine that the procurement of goods from the vendor exceeded \$25,000 and was required to be bid out and operate under a formal contract.

**14. Recommendation**

We recommend that the District solicit bids for the goods procured for the vendor in compliance with internal policies and federal award requirements.

**15. Management's response<sup>18</sup>**

See corrective action plan.

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3))

<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4)

<sup>17</sup> See footnote 12.

<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both

**Oak Park Elementary School District 97**  
**06-016-0970-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2022**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER:<sup>14</sup> **2022 - 005** 2. THIS FINDING IS:  New  Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: National School Breakfast Program, National School Lunch Program - PY 2021 and 2022 and Summer Food Service Program - PY 21

4. Project No.: 21-4220-00, 22-4220-00, 21-4210-00, 22-4210-00, 21-4225-00 5. ALN No.: 10.553, 10.555, 10.559

6. Passed Through: Illinois State Board of Education

7. Federal Agency: Department of Agriculture

**8. Criteria or specific requirement (including statutory, regulatory, or other citation)**

The District should have operating internal controls in place regarding the review and approval of expenditures charged to the federal award to ensure compliance.

**9. Condition<sup>15</sup>**

The Food Service Director reviewed invoices and providing them directly to the accounts payable department for processing. The District's internal control procedures require invoices to be routed to the Senior Director of Finance for review and approval.

**10. Questioned Costs<sup>16</sup>**

No questioned costs identified.

**11. Context<sup>17</sup>**

The internal control deficiency is a systemic issue as all of the disbursements selected for testing in our sample were not reviewed and approved by the Senior Director of Finance prior to processing by the accounts payable department.

**12. Effect**

Unallowable costs could be incurred by the District resulting in questioned costs.

**13. Cause**

The Districts internal control procedures were not being followed as the accounts payable department was processing invoices for payment without the Senior Director of Finance approving the invoices.

**14. Recommendation**

We recommend the District implement procedures to ensure that the Food Service Director provide all invoices for review and approval to the Senior Director of Finance by scanning these invoices and importing them into the Districts accounting software system and properly route these invoices for review and approval in the system. Furthermore, the accounts payable department should be directed to not process any invoices for payment that have not been properly reviewed and approved by the Senior Director of Finance.

**15. Management's response<sup>18</sup>**

See corrective action plan

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3))

<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4)

<sup>17</sup> See footnote 12.

<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both

**Oak Park Elementary School District 97**  
**06-016-0970-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2022**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER:<sup>14</sup> **2022 - 006** 2. THIS FINDING IS:  New  Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: Elementary and Secondary School Emergency Relief (ESSER) Fund - PY22

4. Project No.: 22-4998-E2 5. ALN No.: 84.425D

6. Passed Through: Illinois State Board of Education

7. Federal Agency: Department of Education

**8. Criteria or specific requirement (including statutory, regulatory, or other citation)**

The District is required to effectively operate internal controls to ensure that expenditures claimed under the Education Stabilization Fund are for Activities Allowed under the award and that reimbursement for these costs are claimed within a reasonable period of time.

**9. Condition<sup>15</sup>**

The District claimed \$421,462 of expenditures related to HVAC improvements on their March 31, 2022 reimbursement claim submitted to the Illinois State Board of Education, however these expenditures were not paid by the District until October 2022.

**10. Questioned Costs<sup>16</sup>**

No reportable questioned costs were identified as the District did incur allowable costs in October of 2022 for HVAC improvements that were within the approved federal award agreement.

**11. Context<sup>17</sup>**

Based upon the review of total expenditures claimed under the federal award and the results of testing procedures performed this appears to be an isolated instance.

**12. Effect**

The District received a reimbursement for the federal award in April of 2022, however the District did not incur the cost associated with the allowable cost claimed until October of 2022.

**13. Cause**

The District's internal controls failed to detect that the expenditures claimed during a reimbursement request was not paid by the District.

**14. Recommendation**

We recommend that the District perform a review of supporting documentation for expenditures claimed during a reimbursement request to ensure that expenditures claimed for reimbursement are for allowable costs that are within the approved federal award agreement and incurred within a reasonable period of time from the reimbursement request.

**15. Management's response<sup>18</sup>**

See corrective action plan.

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3))

<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4)

<sup>17</sup> See footnote 12.

<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both

**Oak Park Elementary School District 97**  
**06-016-0970-02**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2022**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
2021-001	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.	Matter not resolved in fiscal year 2022. See finding 2022-002 and Corresponding Corrective Action Plan.

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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

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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, 2022**

**Corrective Action Plan**

Finding No.:           **2022 - 001**

**Condition:**

A material audit adjustment was identified by the external auditor that was required to properly present the external financial statements. \$421,462 of federal Education Stabilization Fund program revenues were reclassified from the General Fund (Educational Accounts) to the Operations and Maintenance Fund to ensure the federal funding was allocated to the same fund in which the expenditures were incurred and claimed for reimbursement.

**Plan:**

The District will implement a review process to ensure that reimbursements received from expenditure claims are appropriately allocated to the fund of which the expenditure is incurred.

**Anticipated Date of Completion:**           6/30/2023

**Name of Contact Person:**           Patrick King, Senior Director of Finance



# 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, 2022**

**Corrective Action Plan**

Finding No.:           **2022 - 002**

**Condition:**

The District lacks segregation of duties within its accounts payable, payroll, financial close cycles, and IT controls. 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.

**Anticipated Date of Completion:**           6/30/2023

**Name of Contact Person:**               Patrick King, Senior Director of Finance



# 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, 2022**

**Corrective Action Plan**

Finding No.:           **2022 - 003**

**Condition:**

The Food Service Coordinator, prepares and submits monthly reimbursement claims to ISBE and these submissions are not reviewed or approved by anyone else.

**Plan:**

The Senior Director of Finance will review monthly reimbursement claims that are prepared by the Food Service Coordinator to ensure that amounts agree to supporting documentation prior to submission.

**Anticipated Date of Completion:**           6/30/2023

**Name of Contact Person:**               Patrick King, Senior Director of Finance





# Oak Park Elementary School District 97

260 Madison ▪ Oak Park ▪ Illinois ▪ 60302 ▪ ph: 708.524.3000 ▪ fax: 708.524.3019 ▪ www.op97.org

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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, 2022**

**Corrective Action Plan**

Finding No.:           **2022 - 004**

**Condition:**

The District procured \$125,877 in goods from a vendor and did not comply with their internal procurement policy.

**Plan:**

The Senior Director of Finance will work with the Food Service Coordinator to review vendor contracts and solicit bids from multiple vendors to ensure compliance with the District's internal procurement policy and federal requirements.

**Anticipated Date of Completion:**           6/30/2023

**Name of Contact Person:**               Patrick King, Senior Director of Finance



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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, 2022**

**Corrective Action Plan**

Finding No.:           **2022 - 005**

**Condition:**

The Food Service Director reviewed invoices and providing them directly to the accounts payable department for processing. The District's internal control procedures require invoices to be routed to the Senior Director of Finance for review and approval.

**Plan:**

The Food Service Director will provide all invoices for review and approval to the Senior Director of Finance by scanning these invoices and importing them into the Districts accounting software system and properly route these invoices for review and approval in the system.

**Anticipated Date of Completion:**           6/30/2023

**Name of Contact Person:**               Patrick King, Senior Director of Finance



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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, 2022**

## **Corrective Action Plan**

Finding No.:           **2022 - 006**

### **Condition:**

The District claimed \$421,462 of expenditures related to HVAC improvements on their March 31, 2022 reimbursement claim submitted to the Illinois State Board of Education, however these expenditures were not paid by the District until October 2022.

### **Plan:**

The District will implement additional procedures for review and approval of reimbursement claims prior to submission to ensure that expenditures are claimed within a reasonable period of time in relation to when a reimbursement claim is submitted.

**Anticipated Date of Completion:**           6/30/2023

**Name of Contact Person:**               Patrick King, Senior Director of Finance