



East Lansing  
Public Schools

## MEMORANDUM

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**TO:** ELPS Board of Education, Dori Leyko, Superintendent

**FROM:** Lisa Allen, Director of Finance

**SUBJECT:** Information Item – Completion of Federal Single Audit (Uniform Guidance)

**DATE:** January 12, 2026

### Purpose

Information Item – Completion of Federal Single Audit (Uniform Guidance)

### Background

The District's annual financial statement audit for the year ended June 30, 2025, was completed by Maner Costerisan and accepted by the Board on October 27, 2025. At that time, the federal Single Audit could not be finalized because the Office of Management and Budget had not yet released the final Compliance Supplement.

Following the issuance of the Compliance Supplement, Maner Costerisan completed the required Single Audit testing and reporting in accordance with the Uniform Guidance. The audit resulted in no material weaknesses, significant deficiencies, or federal findings. With this work completed, the District's fiscal year 2025 audit is now complete.