

ONEONTA CITY
SCHOOL DISTRICT

FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

ONEONTA CITY SCHOOL DISTRICT

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education of the
Oneonta City School District:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Oneonta City School District's 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 Oneonta City School District's major federal programs for the year ended June 30, 2023. The Oneonta City School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Oneonta City School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Oneonta City School District and to meet our other ethical responsibilities, in accordance with other 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Oneonta City School District's compliance with the compliance requirements referred to above.

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 Oneonta City School District's federal programs.

Auditor's 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 Oneonta City School 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 Oneonta City School 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 Oneonta City School 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 Oneonta City School 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 Oneonta City School 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.

Report on 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 Auditor's 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 the Oneonta City School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Oneonta City School District's basic financial statements. We have issued our report thereon dated October 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 federal awards is presented for purposes of additional analysis as required by 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 other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to 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 financial statements as a whole.

Raymond G. Preusser, CPA, P.C.

Claverack, New York
October 17, 2023

ONEONTA CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Passed through to Subrecipients	Federal Expenditures
<u>U.S. Department of Education:</u>				
Pass-through from New York State Education Department:				
<u>Special Education Cluster:</u>				
IDEA, Part B, Sec. 611	84.027A	0032-23-0728	\$ -	\$ 507,697
ARP IDEA, Part B, Sec. 611	84.027X	5532-22-0728	-	85,461
IDEA, Part B, Sec. 619	84.173A	0033-23-0728	-	17,157
ARP IDEA, Part B, Sec. 619	84.173X	5533-22-0728	-	8,284
Total Special Education Cluster			-	618,599
Title I	84.010A	0021-23-2410	-	442,837
Title I	84.010A	0021-22-2410	-	1,000
Title I, School Improvement	84.010A	0011-23-3104	-	113,756
Title I, School Improvement	84.010A	0011-22-3104	-	7,219
Title IV	84.424A	0204-23-2410	-	28,984
Title II A	84.367A	0147-23-2410	-	47,755
ARP ESSER 3	84.425U	5880-21-2410	-	1,169,741
ARP Homeless II	84.425W	5218-21-2410	-	5,768
CRRSA-GEER 2	84.425C	5896-21-2410	-	43,072
CRRSA-ESSER 2	84.425D	5891-21-2410	-	514,309
Total Education Stabilization Funds			-	1,732,890
Total U.S. Department of Education			-	2,993,040
<u>U.S. Department of Agriculture:</u>				
Pass-through from New York State Education Department:				
<u>Child Nutrition Cluster:</u>				
Cash Assistance				
School Breakfast Program	10.553		-	127,253
National School Lunch Program	10.555		-	44,499
National School Lunch Program	10.555		-	446,672
Cash assistance subtotal			-	618,424
Non-Cash Assistance (food distribution)				
National School Lunch Program	10.555		-	40,414
Non-cash assistance subtotal			-	40,414
Total Child Nutrition Cluster			-	658,838
Total U.S. Department of Agriculture			-	658,838
Total Expenditures of Federal Awards			\$ -	\$ 3,651,878

See notes to schedule of expenditures of federal awards.

ONEONTA CITY SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Note 1. Summary of Certain Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards (the schedule) presents the activity of Federal Award Programs administered by the Oneonta City School District (the District) and using the modified accrual basis of accounting. The information presented in the Schedule is presented in accordance with the 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*). Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the District financial statements. Federal Awards that are included in the Schedule may be received directly from federal agencies, as well as federal awards that are passed through from other government agencies.

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented. When the District has federal awards programs that are charged with indirect costs, they are based upon a rate established by New York State and they have elected not to use the 10% de-minimis indirect cost rate allowed under the Uniform Guidance.

The amounts reported as federal expenditures were obtained from the federal financial reports for the applicable program and periods. The amounts reported in these reports are prepared from records maintained for each program, which are reconciled with the District's financial reporting system.

Note 2. Non-Cash Assistance (Food Distribution)

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.

ONEONTA CITY SCHOOL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2023

Section I- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
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 the Uniform Guidance?	No
Identification of major programs:	
ARP ESSER 3 #84.425U	
CRRSA ESSER 2 #84.425D	
CRRSA GEER 2 #84.425C	
ARP Homeless II #84.425W	
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

ONEONTA CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

Section II-Financial Statement Findings

None

Section III-Federal Award Findings and Questioned Costs

None

Section IV-Federal Award Findings Prior Year

None