JERICHO UNION FREE SCHOOL DISTRICT

FEDERAL SINGLE AUDIT REPORT

June 30, 2019

JERICHO UNION FREE SCHOOL DISTRICT
TABLE OF CONTENTS

JERICHO UNION FREE SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
United States Department of Education			
Passed Through New York State, Department of Education:			
Title I Grants to Local Educational Agencies	84.010	0021-18-1695	$ 25,206
Title I Grants to Local Educational Agencies	84.010	0021-19-1695	124,238
Total Title I			149,444
Special Education Cluster (IDEA)			
Special Education Grants to States (IDEA, Part B)	84.027	0032-18-0466	2,112
Special Education Grants to States (IDEA, Part B)	84.027	0032-19-0466	598,939
Special Education Preschool Grants (IDEA, Preschool)	84.173	0033-19-0466	22,141
Total Special Education Cluster (IDEA)			623,192
English Language Acquisition State Grants	84.365	0149-18-1695	1,121
English Language Acquisition State Grants	84.365	0293-18-1695	10,524
English Language Acquisition State Grants	84.365	0293-19-1695	15,690
Total English Language Acquisition Grants			27,335
Supporting Effective Instruction State Grant	84.367	0147-18-1695	8,120
Supporting Effective Instruction State Grant	84.367	0147-19-1695	10,860
Total Supporting Effective Instruction State Grant			18,980
Total U.S. Department of Education			818,951
United States Department of Agriculture			
Passed Through New York State, Department of Education:			
Child Nutrition Cluster			
Non-Cash Assistance (food distribution)			
National School Lunch Program (NSLP)	10.555	N/A	88,230
Cash Assistance			
National School Lunch Program (NSLP)	10.555	N/A	201,051
Total U.S. Department of Agriculture			289,281
Total Federal Awards Expended			$ 1,108,232 *

* No amounts were provided to subrecipients.

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Jericho Union Free School District (District) under programs of the federal government for the year ended June 30, 2019. The information in this 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). Because the Schedule presents only a selected portion of the operations of the Jericho Union Free School District, it is not intended to and does not present the financial position and changes in net position of the Jericho Union Free School District.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made to amounts reported as expenditures in prior years.

Matching costs (the District's share of certain program costs) are not included in the reported expenditures.

Pass-through numbers are presented where available.

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.

Non-monetary assistance is reported in the schedule at the fair market value of commodities received, which is provided by New York State.

3. INDIRECT COSTS

The Jericho Union Free School District did not elect to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

4. SUBRECIPIENTS

No amounts were provided to subrecipients.

5. OTHER DISCLOSURES

No insurance is carried specifically to cover equipment purchased with federal funds. Any equipment purchased with federal funds has only a nominal value, and is covered by the District's casualty insurance policies.

There were no loans or loan guarantees outstanding at year end.

JERICHO UNION FREE SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2019

There were no prior year audit findings or questioned costs.

CULLEN & DANOWSKI, LLP
CERTIFIED PUBLIC ACCOUNTANTS

VINCENT D. CULLEN, CPA
(1950 - 2013)

JAMES E. DANOWSKI, CPA
PETER F. RODRIGUEZ, CPA
JILL S. SANDERS, CPA
DONALD J. HOFFMANN, CPA
CHRISTOPHER V. REINO, CPA
ALAN YU, CPA

INDEPENDENT AUDITOR'S 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

To the Board of Education
Jericho Union Free School District
Jericho, New York

Report on Compliance for Each Major Federal Program

We have audited the Jericho Union Free School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Jericho Union Free School District's major federal programs for the year ended June 30, 2019. The Jericho Union Free 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.

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 programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Jericho Union Free School District's major federal programs 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 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 the Jericho Union Free School District'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 each major federal program. However, our audit does not provide a legal determination of the Jericho Union Free School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the Jericho Union Free School 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 major federal programs for the year ended June 30, 2019.

1650 ROUTE 112, PORT JEFFERSON STATION, NEW YORK 11776-3060
PHONE: 631-473-3400 • FAX: 631-473-4863 • WWW.CDLLP.NET

Report on Internal Control Over Compliance

Management of the Jericho Union Free School District 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 the Jericho Union Free School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each 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 the Jericho Union Free School District'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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

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 fiduciary funds of the Jericho Union Free School District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Jericho Union Free School District's basic financial statements. We have issued our report thereon dated September 17, 2019, 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 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 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.

Cullen & Danowski, LLP

March 23, 2020
(except for our report on the Schedule of Expenditures of Federal Awards, for which the date is September 17, 2019)

JERICHO UNION FREE SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2019

1. SUMMARY OF AUDITOR'S RESULTS

A. The auditor's report expresses an unmodified opinion on whether the financial statements were prepared in accordance with GAAP.

B. No significant deficiencies or material weaknesses in internal control were disclosed by the audit of the financial statements.

C. No instances of noncompliance material to the financial statements, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

D. No significant deficiencies or material weaknesses in internal control over major federal awards programs were disclosed during the audit.

E. The auditor's report on compliance for the major federal award programs expresses an unmodified opinion on the major federal program.

F. Audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) are reported in Part 3 of this Schedule.

G. The programs tested as major programs were:

Child Nutrition Cluster
National School Lunch Program **CFDA No. 10.555**

H. The dollar threshold used to distinguish between Type A and B programs was $750,000.

I. The Jericho Union Free School District qualified as a low-risk auditee.

2. FINANCIAL STATEMENTS FINDINGS

There were no findings to be reported.

3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no findings or questioned costs to be reported.

A corrective action plan for the year ended June 30, 2019 is not required.