

GLEN ELLYN SCHOOL DISTRICT 41, ILLINOIS

SINGLE AUDIT REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

GLEN ELLYN SCHOOL DISTRICT 41, ILLINOIS

TABLE OF CONTENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	1
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	2
REPORTS OF INDEPENDENT AUDITORS	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	3
Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance and on the Schedule of Expenditures of Federal Awards	5
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	8

GLEN ELLYN SCHOOL DISTRICT NO. 41, ILLINOIS
Schedule of Expenditures of Federal Awards
For the Year Ended 30, 2021

Federal Grantor	Pass-Through Grantor	Program Title	Federal CFDA Number	Program/Grant Number	Expenditures	Amount Provided to Subrecipients
Child Nutrition Cluster						
United States Department of Agriculture	Illinois State Board of Education	National School Lunch Program	10.555	2020-4210	\$ 597	-
		School Breakfast Program	10.553	2020-4220	133	-
		Summer Food Service Program	10.559	2020-4225	20,744	-
		Commodities (Non-Cash)	10.559	2021-4225	372,677	-
		DoD Fresh Fruits	10.555	N/A	25,798	-
			10.555	N/A	31,196	-
		Total Child Nutrition Cluster			451,145	-
Special Education Cluster (IDEA)						
Department of Education	Illinois State Board of Education	Special Education - IDEA Preschool	84.173	2021-4600	47,335	-
		Special Education - IDEA	84.027	2021-4620	839,941	-
		Total IDEA Cluster			887,276	-
Other Programs						
Department of Education	Illinois State Board of Education	Title I - Low Income	84.010A	2020-4300	189	-
				2021-4300	298,410	-
				Total 84.010A	298,599	-
Department of Education	Illinois State Board of Education	Title III - Immigrant Education Program	84.365	2021-4905	82	-
		Title III - Lang Inst Prog-Limited Eng LIPLP	84.365	2021-4909	42,415	-
		Total 84.365			42,497	-
Department of Education	Illinois State Board of Education	Title II - Teacher Quality	84.367	2020-4932	3,713	-
				2021-4932	26,188	-
		Total 84.367			29,901	-
Department of Education	Illinois State Board of Education	Elementary and Secondary School Emergency Relief	84.425D	2020-4998	181,820	-
				2021-4998	1,066,173	-
		Total 84.425D			1,247,993 *	-
Department of Health and Human Services	N/A	Medical Assistance Program	93.778	2021-4991	75,385	-
TOTAL FEDERAL AWARDS EXPENDED					3,032,796	-

*Denotes major federal program

See accompanying notes to the schedule of expenditures of federal awards.

GLEN ELLYN SCHOOL DISTRICT 41, ILLINOIS

**Notes to the Schedule of Expenditures of Federal Awards
June 30, 2021**

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the School District under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures

Expenditures reported on the Schedule are reported on the accrual basis of accounting.

Pass-Through Entities

Pass-through entity identifying numbers are presented on the Schedule where available.

NOTE 3 – 10% DE MINIMIS INDIRECT COST RATE

The School District has selected to use a rate other than the 10% de minimis indirect cost rate as permitted by 2 CFR Section 200.414.

NOTE 4 – NONCASH TRANSACTIONS

The School District received \$56,994 of Federal non-cash commodities passed through the Illinois State Board of Education.



**INDEPENDENT AUDITORS' 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***

November 30, 2021

The Board of Education
Glen Ellyn School District 41
Glen Ellyn, Illinois

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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Glen Ellyn School District 41 (District), Illinois, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 30, 2021.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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.

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 District's financial statements will not be prevented, or detected and corrected on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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 material effect on the determination of financial statement amounts. 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*.

We noted certain other matters that we reported to management of the District in a separate letter dated November 30, 2021.

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 District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP



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

November 30, 2021

The Board of Education
Glen Ellyn School District 41
Glen Ellyn, Illinois

Report on Compliance for Each Major Federal Program

We have audited the Glen Ellyn School District 41 (District), Illinois' compliance with the types of compliance requirements described in the *Uniform Guidance 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, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompany schedule of findings and questioned costs.

Management Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the 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 Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and Uniform Guidance required 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 District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe 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 District's compliance.

Opinion on Each Major Federal Program

In our opinion, the Glen Ellyn School District 41, Illinois 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, 2021.

Report on Internal Control over Compliance

Management of the 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 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 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 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Glen Ellyn School District 41, Illinois as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 30, 2021, 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 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 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.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

GLEN ELLYN SCHOOL DISTRICT 41, ILLINOIS

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2021**

SECTION 1 – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued on the financial statements: Unmodified

Internal control over financial reporting:

Material weakness(es) identified: No

Significant deficiencies identified: No

Noncompliance material to the financial statements noted: No

Federal Awards

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

Internal control over major programs:

Material weakness(es) identified: No

Significant deficiencies identified: No

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

Major programs identified:

CFDA Number(s)

84.425D

Name of Federal Program/Cluster

Elementary and Secondary School Emergency Relief

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

Auditee qualified as a low-risk auditee: Yes

GLEN ELLYN SCHOOL DISTRICT 41, ILLINOIS

**Schedule of Findings and Questioned Costs – Continued
Year Ended June 30, 2021**

SECTION 2 – FINANCIAL STATEMENT AUDIT FINDINGS

None

GLEN ELLYN SCHOOL DISTRICT 41, ILLINOIS

**Schedule of Findings and Questioned Costs – Continued
Year Ended June 30, 2021**

SECTION 3 – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

GLEN ELLYN SCHOOL DISTRICT 41, ILLINOIS

**Schedule of Findings and Questioned Costs – Continued
Year Ended June 30, 2021**

SECTION 4 – PRIOR YEAR AUDIT FINDINGS

None