

**HICKSVILLE UNION FREE SCHOOL DISTRICT**

Federal Single Audit

June 30, 2019

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

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Expenditures</u>
<u>United States Department of Education</u>			
Passed Through New York State,			
Department of Education:			
Title I Grants to Local Educational Agencies	84.010	0021-18-1700	\$ (1,956)
Title I Grants to Local Educational Agencies	84.010	0021-19-1700	417,039
Total Title I Grants to Local Educational Agencies			<u>415,083</u>
Special Education Cluster (IDEA)			
Special Education - Grants to States (IDEA, Part B)	84.027	0032-19-0468	1,409,376
Special Education - Preschool Grants (IDEA, Preschool)	84.173	0033-19-0468	39,212
Total Special Education Cluster (IDEA)			<u>1,448,588</u>
English Language Acquisition State Grants			
English Language Acquisition State Grants	84.365	0149-18-1700	2,214
English Language Acquisition State Grants	84.365	0149-19-1700	49,723
English Language Acquisition State Grants	84.365	0293-18-1700	27,655
English Language Acquisition State Grants	84.365	0293-19-1700	73,486
Total English Language Acquisition State Grants			<u>153,078</u>
Supporting Effective Instruction State Grants			
Supporting Effective Instruction State Grants	84.367	0147-18-1700	14,623
Supporting Effective Instruction State Grants	84.367	0147-19-1700	17,025
Total Supporting Effective Instruction State Grants			<u>31,648</u>
Student Support and Academic Enrichment Program	84.424	0204-19-1700	5,054
Total Department of Education			<u>2,053,451</u>
<u>United States Department of Agriculture</u>			
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	158,234
Cash Assistance			
School Breakfast Program (SBP)	10.553	N/A	108,711
National School Lunch Program (NSLP)	10.555	N/A	833,691
Total Department of Agriculture			<u>1,100,636</u>
Total Federal Awards Expended			<u>\$ 3,154,087</u> *

\* There were no amounts provided to subrecipients.

**HICKSVILLE UNION FREE SCHOOL DISTRICT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2019

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**1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Hicksville 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 Hicksville Union Free School District, it is not intended to and does not present the financial position and changes in net position of the Hicksville 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 Hicksville 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.

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

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There were no prior audit findings or questioned costs.

**INDEPENDENT AUDITOR'S 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  
Hicksville Union Free School District  
Hicksville, New York

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

We have audited the Hicksville 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 the Hicksville Union Free School District's major federal programs for the year ended June 30, 2019. The Hicksville 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 Hicksville 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 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). 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 Hicksville 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 Hicksville Union Free School District's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Hicksville 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.

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

Management of the Hicksville 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 Hicksville 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 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 Hicksville 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 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.

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 Hicksville 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 Hicksville Union Free School District's basic financial statements. We issued our report thereon dated October 30, 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 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.

*Cullen & Danowski, LLP*

April 13, 2020

*(except for our report on the Schedule of Expenditures of Federal Awards, which is as of October 30, 2019)*

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

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**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 award programs were disclosed by the audit.
- E. The auditor's report on compliance for the major federal award programs for the District expresses an unmodified opinion on all major federal programs.
- F. Audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in Part 3 of this Schedule.
- G. The programs tested as major programs were:

<b>Child Nutrition Cluster:</b>	
<b>School Breakfast Program (SBP)</b>	<b>CFDA No. 10.553</b>
<b>National School Lunch Program (NSLP)</b>	<b>CFDA No. 10.555</b>
<b>Title I Grants to Local Educational Agencies</b>	<b>CFDA No. 84.010</b>

- H. The dollar threshold used to distinguish between Type A and B programs was \$750,000.
- I. The Hicksville Union Free School District was determined to be a low-risk auditee.

**2. FINANCIAL STATEMENTS FINDINGS**

There are no financial statements findings reported.

**3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There are no federal award findings or questioned costs reported.

**HICKSVILLE UNION FREE SCHOOL DISTRICT**  
**CORRECTIVE ACTION PLAN**  
For the Year Ended June 30, 2019

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

