
Wayne-Westland Community Schools

**Federal Awards
Supplemental Information
June 30, 2022**

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Wayne-Westland Community Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wayne-Westland Community Schools (the "School District") as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated October 24, 2022, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 24, 2022.

The accompanying schedule of expenditures of federal awards and the reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards are presented for purposes of additional analysis, as required by the Uniform Guidance, and are 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 and the reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

October 24, 2022

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*

Independent Auditor's Report

To Management and the Board of Education
Wayne-Westland Community Schools

We have audited, in accordance with 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 basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wayne-Westland Community Schools (the "School District") as of and for the year ended June 30, 2022 and the related notes to the basic financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 24, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) as a basis for designing 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 School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School 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 School 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, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Findings 2022-001 and 2022-002, that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from 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 and material effect on the financial statements. 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*.

The School District's Responses to the Findings

Government Auditing Standards require the auditor to perform limited procedures on the School District's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The School District's responses were not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on them.

To Management and the Board of Education
Wayne-Westland Community Schools

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

A handwritten signature in black ink that reads "Plante & Moran, PLLC". The signature is written in a cursive, flowing style.

October 24, 2022

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance
Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Wayne-Westland Community Schools

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Wayne-Westland Community Schools' (the "School District") compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the School District's major federal programs for the year ended June 30, 2022. The 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, the 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 the major federal programs for the year ended June 30, 2022.

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; 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* (the "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 the School District and to meet our other ethical responsibilities in accordance with 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 the 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 the School District's federal programs.

To the Board of Education
Wayne-Westland Community Schools

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 the 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 the 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 the 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 the 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 the 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.

To the Board of Education
Wayne-Westland Community Schools

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.

Plante & Moreau, PLLC

October 24, 2022

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2022	Current Year Cash Transferred to Subrecipients
Clusters:										
Direct Program - TRIO Cluster - U.S. Department of Education -										
TRIO Cluster - Upward Bound:										
TRIO Cluster 1920	P047A170868 - 19	84.047	\$ 408,917	\$ 117,763	\$ 31,924	\$ -	\$ 43,390	\$ 11,466	\$ -	\$ -
TRIO Cluster 2021	P047A170868 - 20	84.047	423,229	328,478	8,884	-	103,635	94,751	-	-
TRIO Cluster 2022	P047A170868 - 21	84.047	423,229	-	-	-	287,291	299,207	11,916	-
Total TRIO Cluster			1,255,375	446,241	40,808	-	434,316	405,424	11,916	-
Child Nutrition Cluster - U.S. Department of Agriculture -										
Passed through the Michigan Department of Education:										
Noncash Assistance (Commodities) -										
Entitlement Commodities 2021-2022	N/A	10.555	161,411	-	-	-	161,411	161,411	-	-
Cash Assistance:										
Seamless Summer Option (SSO) - Breakfast	211971	10.553	196,557	-	-	-	196,557	196,557	-	-
Seamless Summer Option (SSO) - Breakfast	221971	10.553	1,433,847	-	-	-	1,422,639	1,433,847	11,208	-
SSO - Breakfast subtotal			1,630,403	-	-	-	1,619,196	1,630,404	11,208	-
Supply Chain Assistance	220910	10.555	164,525	-	-	-	164,525	73,392	(91,133)	-
COVID-19 Unanticipated School Closure Summer										
Food Service Program 2021-2022	211965	10.555	516,434	-	-	-	516,434	516,434	-	-
Seamless Summer Option (SSO) - Lunch	211961	10.555	472,252	-	-	-	472,252	472,252	-	-
Seamless Summer Option (SSO) - Lunch	221961	10.555	3,282,009	-	-	-	3,252,731	3,282,009	29,278	-
National School Lunch Program (incl. commodities)			4,596,632	-	-	-	4,567,353	4,505,498	(61,855)	-
Summer Food Service Program for Children (SFSPC):										
Summer Food Service Program 2021-2022	200900	10.559	64,483	-	-	-	64,483	64,483	-	-
Extended Summer Food Service Program 2020-2021	210904	10.559	2,376,206	2,376,206	157,042	-	157,042	-	-	-
Summer Food Service Program Subtotal			2,440,689	2,376,206	157,042	-	221,525	64,483	-	-
Fresh Fruit and Vegetable Program - U.S. Department of Education -										
Passed through the Michigan Department of Education:										
Fresh Fruit and Vegetable Program 2021	210950	10.582	55,093	55,093	8,417	-	8,417	-	-	-
Fresh Fruit and Vegetable Program 2022	220950	10.582	119,799	-	-	-	118,906	119,799	893	-
Total Fresh Fruit and Vegetable Program			174,892	55,093	8,417	-	127,323	119,799	893	-
Total Child Nutrition Cluster			8,842,616	2,431,299	165,459	-	6,535,397	6,320,184	(49,754)	-
Special Education Cluster - U.S. Department of Education -										
Passed through Wayne County RESA:										
IDEA Flowthrough:										
IDEA Flowthrough CPO 2021	190450-2021	84.027	348,315	348,315	118,789	-	118,789	-	-	-
IDEA Flowthrough 2021	190450-2021	84.027	3,333,269	3,333,269	755,875	-	755,875	-	-	-
IDEA Flowthrough CPO 2022	190450-2022	84.027	476,150	-	-	-	147,961	476,150	328,189	-
IDEA Flowthrough 2022	190450-2022	84.027	4,017,850	-	-	-	1,223,310	3,818,792	2,595,482	-
Total IDEA Flowthrough			8,175,584	3,681,584	874,664	-	2,245,935	4,294,942	2,923,671	-
IDEA Preschool:										
IDEA Preschool 2021	190460-2021	84.173	158,004	158,004	39,337	-	39,337	-	-	-
IDEA Preschool 2022	190460-2022	84.173	158,636	-	-	-	84,788	158,636	73,848	-
COVID-19 American Rescue Plan - IDEA Preschool	N/A	84.173X	95,182	-	-	-	-	95,182	95,182	-
Total IDEA Preschool			411,822	158,004	39,337	-	124,125	253,818	169,030	-
IDEA Part C - Infant & Toddler Formula Grant	N/A	84.181	94,500	-	-	-	6,892	12,424	5,532	-
Total Special Education Cluster			8,681,906	3,839,588	914,001	-	2,376,952	4,561,184	3,098,233	-

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2022	Current Year Cash Transferred to Subrecipients
Clusters (continued):										
Head Start - U.S. Department of Health and Human Services - Passed through the Wayne Metro Community Action Agency:										
COVID-19 Head Start 2021	05CH011175	93.600	\$ 213,500	\$ 213,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Head Start Program 2021-003	05CH011175	93.600	3,015,162	803,833	481,145	-	2,008,186	1,527,041	-	-
Head Start Program 2021-004	05CH011175	93.600	2,943,614	-	-	-	128,066	693,929	565,863	-
Total Head Start Cluster			6,172,276	1,017,314	481,145	-	2,136,252	2,220,970	565,863	-
Medicaid Cluster - Medical Assistance Program - U.S. Department of Health and Human Services - Passed through Wayne County RESA - Medical Assistance Program 2022										
	N/A	93.778	107,497	-	-	-	107,497	107,497	-	-
Total clusters			25,059,670	7,734,442	1,601,413	-	11,590,414	13,615,259	3,626,258	-
Other federal awards:										
Direct Award - U.S. Army - Project name not available 2021										
	N/A	12.357	56,389	56,389	1,064	-	1,064	-	-	-
U.S. Department of Agriculture - Passed through the Michigan Department of Education - COVID-19 Pandemic EBT Local Level Costs										
	210980	10.649	5,814	-	-	-	5,814	5,814	-	-
U.S. Department of Education - Passed through the Michigan Department of Education:										
Title I, Part A:										
Title I, Part A 2021	211530	84.010	5,235,591	4,136,150	915,051	-	1,099,441	184,390	-	-
Title I, Part A 2022	221530	84.010	4,582,839	-	-	-	1,964,600	3,385,136	1,420,536	-
Total Title I, Part A			9,818,430	4,136,150	915,051	-	3,064,041	3,569,526	1,420,536	-
Title II, Part A - Improving Teacher Quality:										
Title II, Part A 2021	210520	84.367	968,560	508,176	136,188	-	204,698	68,510	-	-
Title II, Part A 2022	220520	84.367	962,866	-	-	-	106,520	214,750	108,230	-
Total Title II, Part A			1,931,426	508,176	136,188	-	311,218	283,260	108,230	-
Title IV, Part A - Educationally Deprived Children Local Education:										
Title IV, Part A 2021	210750	84.424	455,298	117,802	58,526	-	135,298	76,772	-	-
Title IV, Part A 2022	220750	84.424	547,753	-	-	-	252,993	293,257	40,264	-
Total Title IV, Part A			1,003,051	117,802	58,526	-	388,292	370,029	40,264	-
Education Stabilization Fund (ESF):										
COVID-19 Governor's Emergency Education Relief Fund (GEER) 2021	201200	84.425C	815,678	674,990	83,951	-	83,951	-	-	-
COVID-19 GEER II - Teacher & Support Staff Payments	211202	84.425C	41,250	-	-	-	41,250	41,250	-	-
COVID-19 ESSER I Funds - Formula 2021	203710	84.425D	2,902,872	2,828,437	2,065,868	-	2,065,868	61,014	61,014	-
COVID-19 ESSER I Funds - Education Equity 2021	203720	84.425D	580,574	519,142	11,969	-	11,969	-	-	-
COVID-19 ESSER II Funds - Formula 2021	213712	84.425D	13,825,900	-	-	-	-	4,449,229	4,449,229	-
COVID-19 ESSER II Discretionary Section 23b(2a) Summer School	213722	84.425D	384,450	-	-	-	384,450	384,450	-	-
COVID-19 ESSER II Discretionary Section 23b(2b) Credit Recovery	213742	84.425D	242,000	-	-	-	72,698	72,698	-	-
COVID-19 ESSER III Formula - American Rescue Plan	213713	84.425U	31,073,089	-	-	-	-	348,916	348,916	-
Total Education Stabilization Fund			49,865,813	4,022,569	2,161,788	-	2,660,186	5,357,557	4,859,159	-

Wayne-Westland Community Schools

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2022	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
Child and Adult Care Food Program:										
Child Care Food Program 2021/2022	211920/221920	10.558	\$ 248,060	\$ 4,904	\$ 48	\$ -	\$ 153,816	\$ 158,985	\$ 5,217	\$ -
Child Care Food Program Supper 2021/2022	212010/222010	10.558	120,806	270	-	-	116,654	116,654	-	-
COVID-19 Emergency Operations - CACFP Meals	211925	10.558	62,318	-	-	-	62,318	62,318	-	-
Total Child Care Food Program			431,184	5,174	48	-	332,788	337,957	5,217	-
Coronavirus Relief Fund - U.S. Department of the Treasury - Passed through Michigan Department of Education - COVID-19 11p - CRF School Aid										
	NA	21.019	3,621,454	3,585,813	(35,641)	-	-	-	(35,641)	-
Total noncluster programs passed through the Michigan Department of Education			66,677,172	12,375,684	3,235,960	-	6,762,339	9,924,143	6,397,764	-
Vocational Education - U.S. Department of Education - Basic Grants to States (Perkins II) - Passed through the Wayne County RESA:										
Vocational Education 2021	193520-191225	84.048	297,489	297,489	34,546	-	34,546	-	-	-
Vocational Education 2022	193520-191225	84.048	361,440	-	-	-	327,802	361,440	33,638	-
Total Vocational Education			658,929	297,489	34,546	-	362,348	361,440	33,638	-
U.S. Department of Justice - Passed through Office of Community Oriented Policing Services - COPS Office School Violence Prevention Program										
	2020SVWX0127	16.710	478,836	315,751	315,751	-	-	163,085	478,836	-
Total federal awards			\$ 92,930,996	\$ 20,779,755	\$ 5,188,734	\$ -	\$ 18,716,165	\$ 24,063,927	\$ 10,536,496	\$ -

Wayne-Westland Community Schools

Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 23,787,532
Deferred revenue not reported for year ended June 30, 2021	(337,961)
Deferred revenue not reported for year ended June 30, 2022	704,726
Federal revenue for which the School District is considered a beneficiary rather than a subrecipient	(84,158)
Adjustments to expenditures reported in the prior year	(5,047)
Other differences	(1,165)
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 24,063,927</u></u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Wayne-Westland Community Schools (the "School District") under programs of the federal government for the year ended June 30, 2022. The information 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* (the "Uniform Guidance"). 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 reported in the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, as outlined in the Compliance Supplement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The pass-through entity identifying numbers are presented where available.

The School District has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Grant Auditor Report

Management has utilized the Michigan Department of Education NexSys Grant Auditor Report (GAR) in preparing the schedule of expenditures of federal awards. Differences, if any, between the GAR and the schedule of expenditures of federal awards relate to the timing of payments and the fiscal year to which the payments relate.

Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance and is reported on the schedule of expenditures of federal awards.

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

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? X Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes X None reported

Noncompliance material to financial statements noted? Yes X None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes X None reported

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

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
10.553/10.555/10.559/ 10.582	Child Nutrition Cluster	Unmodified
84.425C/84.425D/ 84.425U 84.010	Education Stabilization Fund Title I, Part A	Unmodified Unmodified

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

Auditee qualified as low-risk auditee? Yes X No

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

Section II - Financial Statement Audit Findings

Reference Number	Finding
2022-001	<p data-bbox="362 531 769 556">Finding Type - Material weakness</p> <p data-bbox="362 581 1479 669">Criteria - The School District's internal control structure should ensure that financial information is complete, accurate, and made available to management and those charged with governance in a timely and orderly manner.</p> <p data-bbox="362 695 1479 930">Condition - Several account balances in the School District's books and records for the 2022 fiscal year were identified either by the School District or as part of the audit process to be improperly recorded. Several adjustments that were deemed to be material were discussed with and recorded by management to the School District's general ledger during our audit process. The most significant of these adjustments related to accrued liabilities, accounts payable, and property and equipment. Similar conditions existed during the year ended June 30, 2021 (2021-001) and recurred during the years ended June 30, 2017 through June 30, 2019 (2017-001, 2018-002, and 2019-002).</p> <p data-bbox="362 955 1479 1043">Context - Adjustments and reclassifications that were identified during the audit, either by management or as a result of audit procedures, were corrected by management and are reflected in the School District's June 30, 2022 financial statements.</p> <p data-bbox="362 1068 1479 1157">Cause - The School District's oversight and review did not identify all of the various adjustments needed to appropriately reflect account balances prior to the commencement of the audit.</p> <p data-bbox="362 1182 1479 1295">Effect - Account balances were not completely and accurately adjusted prior to commencement of the audit. This resulted in approximately 25 journal entries being posted that impacted revenue, retainage, accounts receivable, various accrued payroll accounts, accounts payable, and prepaid assets.</p> <p data-bbox="362 1320 1479 1467">Recommendation - We recommended that the School District continue to review and revise its accounting procedures and controls, especially those related to accrued liabilities, accounts payable, and property and equipment to make certain that account balances are completely and accurately reconciled, reviewed, and adjusted prior to the commencement of the annual audit.</p> <p data-bbox="362 1493 1479 1577">Views of Responsible Officials and Planned Corrective Actions - All balance sheet accounts will be balanced prior to commencement of the audit. Property and equipment items will be reviewed monthly. A checklist will be utilized to account for proper reconciliation.</p>

Wayne-Westland Community Schools

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

Section II - Financial Statement Audit Findings (Continued)

Reference Number	Finding
2022-002	<p>Finding Type - Material weakness</p> <p>Criteria - Accounting principles generally accepted in the United States of America require that governments report capital assets in the government-wide statement of net position and statement of activities. The School District's internal control structure should ensure that capital asset information is reconciled and independently reviewed in a timely manner.</p> <p>Condition - The School District's capital asset information was not accurately reconciled in order to be closed in a timely manner. As a result, construction in progress and capital outlay balances were identified to be inaccurately recorded as part of the audit process. The auditors identified and proposed certain adjustments (which were approved and posted by management) to adjust the School District's capital asset schedule to reflect the appropriate balances.</p> <p>Context - The aggregate adjustment and classification impacting the School District's government-wide statement of net position and statement of activities as a result of the audit procedures and recorded by management was to increase construction in progress and decrease capital outlay by approximately \$31 million.</p> <p>Cause - The School District did not have adequate controls in place to reconcile capital asset activity in the government-wide statement of net position and the statement of activities. As a result, capital assets and capital outlay were not appropriately stated prior to the commencement of audit procedures.</p> <p>Effect - The School District did not adequately review capital asset reconciliations and activity.</p> <p>Recommendation - We recommended that the School District review and revise its accounting procedures and controls around capital assets to make certain that account balances are completely and accurately reconciled, reviewed, and adjusted prior to the commencement of the audit.</p> <p>Views of Responsible Officials and Planned Corrective Actions - Capital asset information will be reviewed monthly for any necessary adjustments. A monthly closeout process will be established.</p>

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	