



Yuma Elementary School District No. 1
Single Audit Reporting Package
Year Ended June 30, 2021

**YUMA ELEMENTARY SCHOOL DISTRICT NO. 1
SINGLE AUDIT REPORTING PACKAGE
FOR THE YEAR ENDED JUNE 30, 2021**

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**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

Governing Board
Yuma Elementary School District No. 1

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 Yuma Elementary School District No. 1, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Yuma Elementary School District No. 1's basic financial statements, and have issued our report thereon dated December 2, 2021.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Yuma Elementary School District No. 1'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 Yuma Elementary School District No. 1's internal control. Accordingly, we do not express an opinion on the effectiveness of Yuma Elementary School District No. 1'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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity'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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Yuma Elementary School District No. 1'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*.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Tucson, Arizona
December 2, 2021

**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**

Independent Auditor's Report

Governing Board
Yuma Elementary School District No. 1

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Yuma Elementary School District No. 1'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 Yuma Elementary School District No. 1's major federal programs for the year ended June 30, 2021. Yuma Elementary School District No. 1'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, Yuma Elementary School District No. 1 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, 2021.

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 Yuma Elementary School District No. 1 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 Yuma Elementary School District No. 1'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 Yuma Elementary School District No. 1'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 Yuma Elementary School District No. 1'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 Yuma Elementary School District No. 1'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 Yuma Elementary School District No. 1'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 Yuma Elementary School District No. 1'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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Yuma Elementary School District No. 1'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 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 Yuma Elementary School District No. 1 as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Yuma Elementary School District No. 1's basic financial statements. We issued our report thereon dated December 2, 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 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 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 taken as a whole.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Tucson, Arizona
January 25, 2022

**YUMA ELEMENTARY SCHOOL DISTRICT NO. 1
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2020 - 6/30/2021**

| <i>Federal Awarding Agency/Program Title</i> | <i>Federal CFDA Number</i> | <i>Additional Award Identification (Optional)</i> | <i>Name of Funder Pass-Through Entity</i> | <i>Identifying Number Assigned By Funder Pass-Through Entity</i> | <i>Federal Expenditures</i> | <i>Federal Program Total</i> | <i>Cluster Name</i> | <i>Cluster Total</i> |
|--|----------------------------|---|---|--|-----------------------------|------------------------------|----------------------------------|----------------------|
| DEPARTMENT OF AGRICULTURE | | | | | | | | |
| SCHOOL BREAKFAST PROGRAM | 10.553 | | ARIZONA DEPARTMENT OF EDUCATION | 7AZ300AZ3 | \$167,388 | \$167,388 | CHILD NUTRITION CLUSTER | \$5,550,759 |
| NATIONAL SCHOOL LUNCH PROGRAM | 10.555 | | ARIZONA DEPARTMENT OF EDUCATION | 7AZ300AZ3 | \$932,767 | \$932,767 | CHILD NUTRITION CLUSTER | \$5,550,759 |
| SUMMER FOOD SERVICE PROGRAM FOR CHILDREN | 10.559 | | ARIZONA DEPARTMENT OF EDUCATION | 7AZ300AZ3 | \$4,450,604 | \$4,450,604 | CHILD NUTRITION CLUSTER | \$5,550,759 |
| TOTAL DEPARTMENT OF AGRICULTURE | | | | | <u>\$5,550,759</u> | | | |
| DEPARTMENT OF TREASURY | | | | | | | | |
| COVID-19 CORONAVIRUS RELIEF FUND | 21.019 | COVID-19 | ARIZONA GOVERNOR'S OFFICE | ERMT-21-2607 | \$3,412,386 | \$3,412,386 | N/A | \$0 |
| TOTAL DEPARTMENT OF TREASURY | | | | | <u>\$3,412,386</u> | | | |
| DEPARTMENT OF EDUCATION | | | | | | | | |
| TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES | 84.010 | | ARIZONA DEPARTMENT OF EDUCATION | S010A200003 | \$2,771,332 | \$2,771,332 | N/A | \$0 |
| MIGRANT EDUCATION_STATE GRANT PROGRAM | 84.011 | | ARIZONA DEPARTMENT OF EDUCATION | S011A200003 | \$906,155 | \$906,155 | N/A | \$0 |
| SPECIAL EDUCATION_ GRANTS TO STATES | 84.027 | | ARIZONA DEPARTMENT OF EDUCATION | H027A200007 | \$1,615,027 | \$1,615,027 | SPECIAL EDUCATION CLUSTER (IDEA) | \$1,645,094 |
| IMPACT AID | 84.041 | | | | \$543,825 | \$543,825 | N/A | \$0 |
| SPECIAL EDUCATION_PRESCHOOL GRANTS | 84.173 | | ARIZONA DEPARTMENT OF EDUCATION | H173A200003 | \$30,067 | \$30,067 | SPECIAL EDUCATION CLUSTER (IDEA) | \$1,645,094 |
| TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS | 84.287 | | ARIZONA DEPARTMENT OF EDUCATION | S287C200003 | \$1,265,436 | \$1,265,436 | N/A | \$0 |
| STATEWIDE FAMILY ENGAGEMENT CENTERS | 84.310 | 84.310A | | | \$8,016 | \$8,016 | N/A | \$0 |
| RURAL EDUCATION | 84.358 | 84.358B | ARIZONA DEPARTMENT OF EDUCATION | S358B200003 | \$90,833 | \$90,833 | N/A | \$0 |
| ENGLISH LANGUAGE ACQUISITION STATE GRANTS | 84.365 | 84.365A | ARIZONA DEPARTMENT OF EDUCATION | S365A200003 | \$164,282 | \$164,282 | N/A | \$0 |
| SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS | 84.367 | | ARIZONA DEPARTMENT OF EDUCATION | S367A200049 | \$311,506 | \$311,506 | N/A | \$0 |
| STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM | 84.424 | | ARIZONA DEPARTMENT OF EDUCATION | S424A200003 | \$129,445 | \$129,445 | N/A | \$0 |
| COVID-19 EDUCATION STABILIZATION FUND | 84.425 | COVID-19, 84.425D | ARIZONA DEPARTMENT OF EDUCATION | S425D200038 | \$1,953,280 | \$4,278,037 | N/A | \$0 |
| COVID-19 EDUCATION STABILIZATION FUND | 84.425 | COVID-19, 84.425D | ARIZONA DEPARTMENT OF EDUCATION | S425D210038 | \$1,962,777 | \$4,278,037 | N/A | \$0 |
| COVID-19 EDUCATION STABILIZATION FUND | 84.425 | COVID-19, 84.425U | ARIZONA DEPARTMENT OF EDUCATION | S425U210038 | \$361,980 | \$4,278,037 | N/A | \$0 |
| TOTAL DEPARTMENT OF EDUCATION | | | | | <u>\$12,113,961</u> | | | |
| DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | | | | |
| MEDICAL ASSISTANCE PROGRAM | 93.778 | | PUBLIC CONSULTING GROUP, INC. | N/A | \$438,837 | \$438,837 | MEDICAID CLUSTER | \$438,837 |
| TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | <u>\$438,837</u> | | | |
| TOTAL EXPENDITURE OF FEDERAL AWARDS | | | | | <u><u>\$21,515,943</u></u> | | | |

Please Note:
Italicized award lines indicate pass-through funding
The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

YUMA ELEMENTARY SCHOOL DISTRICT NO. 1
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2020 - 6/30/2021

Significant Accounting Policies Used in Preparing the SEFA

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Yuma Elementary School District No. 1 under programs of the federal government for the year ended June 30, 2021. 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 (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District. 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 are limited as to reimbursement. Any 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. Pass-through entity identifying numbers are presented where available.

10% De Minimis Cost Rate

The auditee did not use the de minimis cost rate.

Assistance Listing Numbers

The program titles and Assistance Listing numbers were obtained from the federal or pass-through grantor or through sam.gov. If the three-digit Assistance Listing extension is unknown, there is a U followed by a two-digit number in the Assistance Listing extension to identify one or more Federal award lines from that program. The first Federal program with an unknown three-digit extension is indicated with U01 for all award lines associated with that program, the second is U02, etc.

**YUMA ELEMENTARY SCHOOL DISTRICT NO. 1
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: No

Noncompliance material to financial statements noted: No

Federal Awards

Internal control over major programs:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: No

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 §200.516 of Uniform Guidance: No

Identification of major programs:

| <u>Assistance Listing Numbers</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------------------|---|
| 21.019 | Coronavirus Relief Fund |
| 84.425 | Education Stabilization Fund |

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

Auditee qualified as low-risk auditee: Yes

Findings Related to Financial Statements Reported in Accordance with *Government Auditing Standards*: No

Findings and Questioned Costs Related to Federal Awards: No

Summary Schedule of Prior Audit Findings required to be reported: No