NEOGA COMMUNITY UNIT SCHOOL DISTRICT 3 NEOGA, ILLINOIS ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

MOSE, YOCKEY, BROWN & KULL, LLC CERTIFIED PUBLIC ACCOUNTANTS SHELBYVILLE, ILLINOIS

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

To the Board of Education Neoga Community Unit School District 3 Neoga, Illinois

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Neoga Community Unit School District 3'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 Neoga Community Unit School District 3's major federal programs for the year ended June 30, 2022. Neoga Community Unit School District 3's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Education Stabilization Fund

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, Neoga Community Unit School District 3 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Education Stabilization Fund for the year ended June 30, 2022.

Unmodified Opinion on Special Education Cluster

In our opinion, Neoga Community Unit School District 3 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Special Education Cluster for the year ended June 30, 2022.

Basis for Qualified and Unmodified Opinions

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 Neoga Community Unit School District 3 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 Neoga Community Unit School District 3's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on the Education Stabilization Fund

As described in the accompanying schedule of findings and questioned costs, Neoga Community Unit School District 3 did not comply with requirements regarding the Education Stabilization Fund as described in finding number 2022-006 for Equipment and Real Property Management.

Compliance with such requirements is necessary, in our opinion, for Neoga Community Unit School District 3 to comply with the requirements applicable to that program.

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 Neoga Community Unit School District 3'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 Neoga Community Unit School District 3'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 Neoga Community Unit School District 3'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 Neoga Community Unit School District 3'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 Neoga Community Unit School District 3'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 Neoga Community Unit School District 3'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.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on Neoga Community Unit School District 3's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Neoga Community Unit School District 3's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Neoga Community Unit School District 3 is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. Neoga Community Unit School District 3's corrective action plans were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-005 to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on Neoga Community Unit School District 3's response to the internal control over compliance finding identified in our audit described in the accompanying schedules of findings and questioned costs. Neoga Community Unit School District 3's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 basic financial statements of Neoga Community Unit School District 3 as of and for the year ended June 30, 2022 and have issued our report thereon dated October 13, 2022. Our opinion was adverse because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the modified cash basis of accounting in accordance with regulatory reporting requirements prescribed and permitted by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our audit was performed for the purpose of forming an opinion 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 13, 2022.

The accompanying schedule of expenditures of federal awards- modified cash basis 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- modified cash basis is fairly stated in all material respects in relation to the basic financial statements as a whole.

Mose, Yorkey, Brown + Kull, LLC.

Mose, Yockey, Brown & Kull, LLC Certified Public Accountants Shelbyville, Illinois

January 24, 2023

Neoga Community Unit School District 3 Schedule of Expenditures of Federal Awards- Modified Cash Basis For the Year Ended June 30, 2022

Federal Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Grantor and Number	Federal Expenditures(\$)
Child Nutrition Cluster-Cluster			
United States Department of Agriculture			
		Illinois State Board of	
School Breakfast Program	10.553	Education,4220	40,912
National School Lunch Program			
		Illinois State Board of	
N. C. LO. L. L. D.		Education, Commodity Credit	
National School Lunch Program	10.555	(Non-Cash)	9,976
		U.S. Department of Defense, Fresh Fruits and	
National School Lunch Program	10.555	Vegetables (Non-Cash)	10,992
	10.555	Illinois State Board of	10,332
National School Lunch Program	10.555	Education,4210	205,973
Total National School Lunch Program			226,941
Total United States Department of Agriculture			267,853
Total Child Nutrition Cluster-Cluster			267,853
Medicaid Cluster-Cluster			
Department of Health and Human Services			
		Illinois Department of	
A. H. A. A.		Healthcare and Family	
Medical Assistance Program	93.778	Services,4991	15,127
Special Education Cluster (IDEA)-Cluster Department of Education			
Department of Education		Illinois Chaha Danud of	
Special Education Grants to States	84.027	Illinois State Board of	242 4 42
Special Education Grants to States	04.027	Education,4620 Illinois State Board of	243,142
Special Education Preschool Grants	84.173	Education,4600	16,758
Total Special Education Cluster (IDEA)-Cluster		244441011,44400	259,900
Title I Grants to Local Educational Agencies			200,000
		Illinois State Board of	
Title I Grants to Local Educational Agencies	84.010	Education,4300	152,968
		Illinois State Board of	
Title I Grants to Local Educational Agencies	84.010	Education,4331	19,621
Total Title I Grants to Local Educational Agencies			172,589
Career and Technical Education Basic Grants to States	04.040	Eastern Illinois Education for	24 570
Rural Education	84.048 84.358	Employment System,4770	21,578
Supporting Effective Instruction State Grants (formerly	64.536	Illinois State Board of	7,054
Improving Teacher Quality State Grants)	84.367	Education,4932	17,208
mpre mg reason Quanty class classes,	0 11307	Illinois State Board of	17,200
Student Support and Academic Enrichment Program	84.424	Education,4400	16,285
Education Stabilization Fund Under The Coronavirus Aid,		·	•
Relief,And Economic Security Act			
COVID-19: Education Stabilization Fund Under The	84.425- COVID-19,	Illinois State Board of	
Coronavirus Aid, Relief, And Economic Security Act	84.425D	Education,4998- ER & E2	383,946
COVID-19: Education Stabilization Fund Under The	84.425- COVID-19,	Illinois State Board of	
Coronavirus Aid, Relief, And Economic Security Act	84.425U	Education,4998- E3	112,999
Total Education Stabilization Fund Under The Coronavirus Aid,			
Relief,And Economic Security Act Total Department of Education			496,945
Federal Communications Commission			991,559
COVID-19: Emergency Connectivity Fund Program	32.009- COVID-19		44,556
Total Expenditures of Federal Awards Reference should be made to the a			\$ 1,319,095

NEOGA COMMUNITY UNIT SCHOOL DISTRICT 3 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2022

Note 1: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Neoga Community Unit School District #3 and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the Basic financial statements.

Note 2: Indirect Facilities & Administration costs					
Auditee elected to use 10% de minimis cost rate?		Post Windows Wildows and State Con-	YES	X	NO
Note 3: Subrecipients Of the federal expenditures presented in the schedule, Neoga Community Unit School Distri	ct #3 provided federal awards to subre	cipients as follows:			
	Federal		Amount Provided to	,	
Program Title/Subrecipient Name	CFDA Number	Subrecipient			
None					7
					7
					1
				***************************************	_
				***************************************	_
		1		*****	J
Note 4: Non-Cash Assistance					
The following amounts were expended in the form of non-cash assistance by Neoga Commu	nity Unit School District #3 and should	be included in the !	Schedule of Expendi	tures of Federal	Awards:
NON-CASH COMMODITIES (CFDA 10.555):		\$9,976			
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES		\$10,992	Total Non-Cash		\$20,968
Note 5: Other Information					
Insurance coverage in effect paid with Federal funds during the fiscal year:					
	Property	No			
	Auto	No			
	General Liability	No			
	Workers Compensation	No			
Loans/Loan Guarantees Outstanding at June 30:		No			
District had Federal grants requiring matching expenditures		No			

NEOGA COMMUNITY UNIT SCHOOL DISTRICT 3 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2022

SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS				
Type of auditor's report issued:	Adverse			
(U	Inmodified, Qualified, Adverse, Disc	laimer)		
INTERNAL CONTROL OVER TWO CONTROL				
INTERNAL CONTROL OVER FINANCIAL REPORTING:				
Material weakness(es) identified?		X YES	None Reported	
Significant Deficiency(s) identified that are not considered to				
be material weakness(es)?		YES	X None Reported	
· ,	,	TO THE STREET OF THE STREET ST	X None Reported	
Noncompliance material to the financial statements noted?		X YES	NO	
		the Engineering Learn date for Philipping Stands		
FEDERAL AWARDS				
INTERNAL CONTROL OVER MAJOR PROGRAMS:				
Material weakness(es) identified?		YES	X None Reported	
		Medit (Mary properties) against a company against (Mary Mary Mary Mary Mary Mary Mary Mary	Alignostics and advantages of general graphs of	
Significant Deficiency(s) identified that are not considered to				
be material weakness(es)?		X YES	None Reported	
		Periodical designation de proposition de la constance.	ya WM (Calenghalls Ingrasses states of the	
Type of auditor's report issued on compliance for major programs:		Unmodified & Qualified		
	www.compression.com/accompress	a binamenta de Caramana de Car	ed, Adverse, Disclaimer ⁷)	
			•	
Any audit findings disclosed that are required to be reported in				
accordance with §200.516 (a)?		YES	X NO	
		that development the second se	Visite stream of delignation depression on the	
IDENTIFICATION OF MAJOR PROGRAMS:				
CFDA NUMBER(S)	NAME OF FEDERAL P	ROGRAM or CLUSTER	AMOUNT OF FEDERAL PROGRAM	
84.425- COVID-19, 84.425D & 84.425- COVID-19, 84.425U	Education Stabilization Fund		496,945	
84.027 & 84.173	84.027 & 84.173 Special Education Cluster		259,900	
	Total Amount 1	ested as Major	\$756,845	
Total Federal Expenditures for 7/1/21-6/30/22		\$1,319,095		
% tested as Major	57.38%			
Dollar throughold would be distinguish to be well.			_	
Dollar threshold used to distinguish between Type A and Type B programs:		\$750,000.0	10 4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4	
Auditon qualified as low siek auditon?				
Auditee qualified as low-risk auditee?		YES	X NO	

NEOGA COMMUNITY UNIT SCHOOL DISTRICT 3 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2022

many see As 6000 Not SERVICE TO NOT PROPERTY OF A THIRD TO SERVICE OF A SERVICE OF	en e	SECTION III	- FEDERAL AWARD FINDING	SS AND QUESTION	ED COSTS	n ar 1979 a 10 ha 10 an		
1. FINDING NUMBER:	2022-	005	2. THIS FINDING IS:	X	New	Year originally r	Repeat from Prior year? eported?	
3. Federal Program Name and Year:			Special Education Cluster (Special Education Preschool Grants)- 2022 & Education Stabilization Fund (ESSER II)- 2021					
4. Project No.:	*****	46	600 & 4998- E2	Anter Filosophy.	5. CFDA No.:	84.173 8	& 84.425- COVID-19, 84.425D	
6. Passed Through:			Illin	ois State Board	of Education			
7. Federal Agency:	ndenberg Variables	g men sentem se se menganggalah selekting seperang di peringgan penggan penggangan di Berkalah selekting sentem semuatan penggan penggan penggan berkapa di penggan penggan penggan penggan penggan		Department of E				
8. Criteria or specific require Internal controls over of the preparer before the	ompliance for	reporting fede	eral expenditures require per cutoff of expenditure	the review of ex s.	penditure re	ports by som	neone independent of	
9. Condition The District's expenditure reports included expen	re reports we ditures paid su	re not reviewer ubsequent to Ju	ed by someone independe une 30, 2022.	ent of the prepar	er and the Di	strict's June	30, 2022 expenditure	
10. Questioned Costs \$9,750	Amerijiy jiha garayo niya ni permenensi Majar hasa ga jim aasiad isa d	Manager confession of the conf	BORGOTO PROVINCE AND STOCKED A		digital selecti di disembatan		at Processor personal mentiones and the medical field of the distribution of the constability and the constability	
11. Context This condition occurred Education Cluster or the	on the June 3 Education St	0, 2022 expendabilization Fun	diture reports and the qu	estioned costs li	sted above a	re not mater	rial to the Special	
12. Effect The District was reimbu	rsed for exper	nditures more	quickly than they were el	igible for reimbu	ırsement.	este papinishinggi pagga mana 1967 Zeri gira ngagga sar sa	en der gehalt in der eine der	
13. Cause Despite using the modi report because they we	ied cash basis re contractual	of accounting, ly obligated to	, the District believed the purchase. However, the	y could claim the	e expenditure the invoice u	es on the Jun until subsequ	ne 30, 2022 expenditur nent to June 30, 2022.	
14. Recommendation The District should assi that expenditures are o	gn an employe	e independent r reimburseme	t of the preparer to revie ent subsequent to their pa	w the District's e	xpenditure re	eports prior t	o submission to ensur	
15. Management's response	The left the see of the of the first of the second	Months of Arms 1971 No. 10 to 5 facility framediates shareassesses		et de Prodit destrible? Conferences assaulte assatzung des appropries a	of the finished in the Whom has third of a speed person common as a page.	THE CONTROL THE CONTROL OF THE CONTR		

Management will implement the auditor's recommendation for the year ended June 30, 2023.

NEOGA COMMUNITY UNIT SCHOOL DISTRICT 3 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2022

	SECTION III -	FEDERAL AWARD FINDINGS AN	ID QUESTIONED COSTS	
1. FINDING NUMBER:	2022- 006	2. THIS FINDING IS:	X New	Repeat from Prior year? Year originally reported?
3. Federal Program Name ar	nd Year:	Education	າ Stabilization Fund- ESSI	ER II 2021 & ESSER III 2022
4. Project No.:	49	98- E2 & E3	5. CFDA No.:	84.425- COVID-19, 84.425D & 84.425- COVID-19, 84.425U
6. Passed Through:		Illinois S	itate Board of Education	
7. Federal Agency:	One work of the court agreed in black and fill fight in the common country, point a subject to subj		artment of Education	restractive de chome and enhancement a submitted (sign and sept of the third investigation restriction) which we also have due to the submitted (sign and sept of the submitted (sign and sept
	ment (including statutory, regulatory operty Management complian Federal Funds.		District to maintain con	nplete property records for all real
9. Condition The District's property all the equipment.	records did not include all equ	ipment purchased with fede	eral funds and the record	s did not include serial numbers for
10. Questioned Costs None			t and the training and the second of the second second second and the second second second second second second	
11. Context The equipment not incle equipment tested.	luded in the property records v	was material to the program	and the omission of seri	ial numbers was present for all
12. Effect The District is not in co	mpliance with Equipment and	Real Property Management	compliance requiremen	ts.
13. Cause The District was not aw in their property record	rare all serial numbers needed ds.	to be included in the prope	rty records and mistaken	ly did not include some equipment
14. Recommendation The District should assigned the District's pro-	gn an employee independent operty records on a periodic ba	of the preparer, preferably vasis to ensure completeness	vith knowledge of applica and adequacy.	able federal grant expenditures, to
15. Management's response Management will imple	ement the auditor's recommen	dation for the year ended Ju	ine 30, 2023.	



Neoga CUSD # 3

790 East 7th Street
PO Box 280
Neoga, Illinois 62447
www.neoga.k12.il.us
217-775-6049

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2022

Corrective Action Plan

Finding No.:

2022- 005

Condition:

The District's expenditure reports were not reviewed by someone independent of the preparer and the District's June 30, 2022 expenditure reports included expenditures

paid subsequent to June 30, 2022.

Plan:

The District should assign an employee independent of the preparer to review the

District's expenditure reports prior to submission to ensure that expenditures are only

claimed for reimbursement subsequent to their payment.

Anticipated Date of Completion:

06/30/2023

Name of Contact Person:

Kevin Haarman

Management Response:

Management will implement the auditor's recommendation for

the year ended June 30, 2023.

Kevin Haarman, Superintendent

/19/2023

Date



Neoga CUSD # 3

790 East 7th Street PO Box 280 Neoga, Illinois 62447 www.neoga.k12.il.us 217-775-6049

11-018-0030-26

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS Year Ending June 30, 2022

Corrective Action Plan

Finding No.:

2022- 006

Condition:

The District's property records did not include all equipment purchased with federal

funds and the records did not include serial numbers for all the equipment.

Plan:

The District should assign an employee independent of the preparer, preferably with

knowledge of applicable federal grant expenditures, to review the District's property

records on a periodic basis to ensure completeness and adequacy.

Anticipated Date of Completion:

06/30/2023

Name of Contact Person:

Kevin Haarman

Management Response:

Management will implement the auditor's recommendation for

the year ended June 30, 2023.

Kevin Haarman, Superintendent

0-4

Date

NEOGA COMMUNITY UNIT SCHOOL DISTRICT 3 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ending June 30, 2022

	Condition One employee has access to both physical assets and the related accounting records. One employee is responsible for all phases of accounting transactions.	2022-001	Reason The District has operated with the current staffing configuration due to the lack of resources to hire additional District office staff.	Planned Corrective Actions None, the District is anticipating having the lack of resources for the foreseeable future.
2021-002	No formal analysis of the profitability of the food service program is being prepared.	Resolved	Not applicable	Not applicable