



## FEDERAL SINGLE AUDIT REPORT

June 30, 2023

**HUNTINGTON UNION FREE SCHOOL DISTRICT**  
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**HUNTINGTON UNION FREE SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2023

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number (ALN)	Agency or Pass-through Entity Number	Federal Expenditures
<u>United States Department of Education</u>			
Passed Through New York State, Department of Education:			
Improving Basic Programs Operated by Local Educational Agencies	84.010A	0011-22-3070	\$ 40,786
Improving Basic Programs Operated by Local Educational Agencies	84.010A	0011-23-3070	114,153
Improving Basic Programs Operated by Local Educational Agencies	84.010A	0021-22-3080	12,215
Improving Basic Programs Operated by Local Educational Agencies	84.010A	0021-23-3080	629,787
			<u>796,941</u>
Special Education Cluster			
Special Education Grants to States: IDEA Part B	84.027A	0032-22-0906	(22,928)
Special Education Grants to States: IDEA Part B	84.027A	0032-23-0906	1,162,278
Special Education Grants to States: IDEA 611 ARP Allocations	84.027X	5532-22-0906	164,157
Special Education Preschool Grants: IDEA Preschool	84.173A	0033-22-0906	(34)
Special Education Preschool Grants: IDEA Preschool	84.173A	0033-23-0906	55,332
Special Education Preschool Grants: IDEA 619 ARP Allocations	84.173X	5533-22-0906	21,149
Total Special Education Cluster			<u>1,379,954</u>
Education for Homeless Children and Youths	84.196A	0212-22-3083	<u>8,563</u>
English Language Acquisition State Grants	84.365A	0149-22-3080	16,460
English Language Acquisition State Grants	84.365A	0293-22-3080	160,357
English Language Acquisition State Grants	84.365A	0293-23-3080	147,480
			<u>324,297</u>
Supporting Effective Instruction State Grants	84.367	0147-22-3080	18,442
Supporting Effective Instruction State Grants	84.367	0147-23-3080	104,714
			<u>123,156</u>
Student Support and Academic Enrichment Program	84.424A	0204-22-3080	3,364
Student Support and Academic Enrichment Program	84.424A	0204-23-3080	42,284
			<u>45,648</u>
Education Stabilization Fund (ESF)			
COVID-19: Elementary and Secondary School Emergency Relief Fund	84.425D	5890-21-3080	(1,346)
COVID-19: Elementary and Secondary School Emergency Relief Fund	84.425D	5891-21-3080	2,126,645
COVID-19: American Rescue Plan - Elementary and Secondary School Emergency Relief (Universal Pre-K Expansion)	84.425U	5870-23-9146	476,280
COVID-19: American Rescue Plan - Elementary and Secondary School Emergency Relief	84.425U	5880-21-3080	1,223,918
COVID-19: American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth	84.425W	5212-21-3083	3,564
COVID-19: American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth	84.425W	5218-21-3080	12,964
Total Education Stabilization Funds			<u>3,842,025</u>
Total Department of Education			<u>6,520,584</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	10.555	N/A	245,640
Cash Assistance			
School Breakfast Program	10.553	N/A	209,260
National School Lunch Program	10.555	N/A	1,197,520
COVID-19: National School Lunch Program (Supply Chain Assistance)	10.555	N/A	59,382
Total Child Nutrition Cluster			<u>1,711,802</u>
COVID-19: State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grant	10.649	N/A	5,024
Total Department of Agriculture			<u>1,716,826</u>
<b>Total Federal Awards Expended</b>			<u>\$ 8,237,410</u>

**HUNTINGTON UNION FREE SCHOOL DISTRICT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2023

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**1. GENERAL**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Huntington Union Free School District (District) under programs of the federal government for the year ended June 30, 2023. 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 Huntington Union Free School District, it is not intended to and does not present the financial position and changes in net position of Huntington 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-cash assistance is reported in the schedule at the fair market value of commodities received, which is provided by New York State under the National School Lunch Program.

**3. INDIRECT COSTS**

Huntington 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.



**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  
Huntington Union Free School District  
Huntington Station, New York

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

**Opinion on Each Major Federal Program**

We have audited Huntington Union Free School District'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 Huntington Union Free School District's major federal programs for the year ended June 30, 2023. Huntington 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.

In our opinion, Huntington 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, 2023.

***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; 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). 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 Huntington Union Free 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 Huntington Union Free 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 Huntington Union Free School District's federal programs.

## ***Auditor's Responsibilities for the Audit***

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 Huntington Union Free 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 generally accepted auditing standards, *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 Huntington Union Free School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Huntington Union Free 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 Huntington Union Free 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 Huntington Union Free 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**

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 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 2023-001 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 Huntington Union Free School District's response to the internal control over compliance audit described in the accompanying schedule of findings and questioned costs. Huntington Union Free School District'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 financial statements of the governmental activities, each major fund, and the fiduciary fund of Huntington Union Free School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Huntington Union Free School District's basic financial statements. We issued our report thereon dated October 5, 2023, which contained unmodified opinions on those financial statements, except for a qualified opinion on the extraclassroom activity funds opinion unit based on a scope limitation. The cash receipts records of the student activities that comprise the extraclassroom activity funds of Huntington Union Free School District were not sufficient to permit the application of adequate auditing procedures to indicate whether all receipts were recorded. This fund accounts for the activities of student clubs, which do not contain any federal awards. Our audit was performed 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.

March 26, 2024

*(except for our report on the Schedule of Expenditures of Federal Awards,  
for which the date is October 5, 2023)*

**HUNTINGTON UNION FREE SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended June 30, 2023

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**1. SUMMARY OF AUDITOR'S RESULTS**

- A. The auditor's report expresses an unmodified opinion on whether the financial statements of Huntington Union Free School District were prepared in accordance with GAAP, except for a qualified opinion on the extraclassroom activity funds opinion unit based on a scope limitation.
- B. No significant deficiencies or material weaknesses in internal control were disclosed during 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. A significant deficiency in internal control over major Federal award programs disclosed during the audit was reported in the Federal Single Audit; however, no material weaknesses were reported.
- E. The auditor's report on compliance for the major Federal award programs for Huntington Union Free School District expresses an unmodified opinion on the 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:

Special Education Cluster	
Special Education Grants to States: IDEA, Part B	ALN: 84.027A
Special Education Grants to States: IDEA 611 ARP Allocations	ALN: 84.027X
Special Education Preschool Grants: IDEA Preschool	ALN: 84.173A
Special Education Preschool Grants: IDEA 619 ARP Allocations	ALN: 84.173X
English Language Acquisition State Grants	ALN: 84.365A
Education Stabilization Fund (ESF)	
COVID-19: Elementary and Secondary Emergency Relief Fund	ALN: 84.425D
COVID-19: American Rescue Plan – Elementary and Secondary School Emergency Relief	ALN: 84.425U
COVID-19: American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth	ALN: 84.425W

- H. The threshold used for distinguishing between Type A and B programs was \$750,000.
- I. Huntington Union Free School District did not qualify as a low-risk auditee.

**2. FINANCIAL STATEMENTS FINDINGS**

There were no financial statement findings to be reported.



**HUNTINGTON UNION FREE SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended June 30, 2023  
(Continued)

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

2023-001. Equipment and Real Property Management

Education Stabilization Fund (ESF)

COVID-19: Elementary and Secondary Emergency Relief Fund ALN: 84.425D

COVID-19: American Rescue Plan – Elementary and Secondary  
School Emergency Relief ALN: 84.425U

COVID-19: American Rescue Plan – Elementary and Secondary  
School Emergency Relief – Homeless Children and Youth ALN: 84.425W

*Criteria:* 2 CFR §200.313 of the Uniform Guidance issued by the U.S. Office of Management and Budget requires management to have procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place. This includes maintaining property records that include a description of the property, a serial number or other identification number, the source of funding for the property, including the Federal Award Identification Number (FAIN), and who holds title. In addition, it requires the District to track the acquisition date and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

*Condition:* The District did not include equipment purchased with Federal grant funds in its current year additions in the District’s capital assets inventory records.

*Cause:* The District uses specific codes to identify and track equipment purchased during the year. Since the District did not have adequate procedures in place to review and reconcile the District’s equipment purchase codes to the annual capital assets additions, the equipment purchased under the Federal grants was inadvertently omitted from the current year capital assets inventory additions.

*Effect:* The inability to include and differentiate capital assets acquired with Federal awards in the capital assets inventory records could lead to improper procedures for disposal of those capital assets.

*Questioned Costs:* None reported.

*Context:* The District rarely uses Federal grant funds for the purchase of equipment. As a result of this, when the District was compiling the listing of equipment purchased during the year, to be provided to the District’s third-party capital asset management company, the equipment purchased using Federal grant funds was inadvertently omitted from the listing.

*Recommendation:* The District should implement procedures where there is a formal reconciliation performed annually for all of the District’s equipment expenditure codes and the additions to the District’s capital assets inventory. This will ensure that all equipment purchased with Federal funds is captured and included in the capital assets inventory records. Additionally, all capital assets additions purchased with Federal funds should be managed in accordance with 2 CFR §200.313.

*Views of Responsible Officials of Auditee:* Management agrees with the finding and will ensure that the equipment purchased with Federal funds is identified and included in the District’s capital assets inventory records as part of the capital assets reconciliation process.



# Huntington Union Free School District

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## **CORRECTIVE ACTION PLAN** For the Year Ended June 30, 2023

### **Significant Deficiency**

#### **2023-001. Equipment and Real Property Management**

##### Education Stabilization Fund (ESF)

COVID-19: Elementary and Secondary Emergency Relief Fund ALN: 84.425D

COVID-19: American Rescue Plan – Elementary and Secondary  
School Emergency Relief ALN: 84.425U

COVID-19: American Rescue Plan – Elementary and Secondary  
School Emergency Relief – Homeless Children and Youth ALN: 84.425W

*Condition:* The District did not include equipment purchased with Federal awards with its current year additions in the District's capital assets inventory records.

*Planned Corrective Action:* The District will adopt procedures to ensure that equipment purchased with Federal funds is included and differentiated in the District's capital assets inventory records.

#### *Responsible Contact Person:*

Dr. Rubie R. Harris, Assistant Superintendent for Finance & Management Services  
Huntington Union Free School District  
50 Tower Street  
Huntington Station, New York 11746

*Anticipated Completion Date:* June 30, 2024.