

**Redford Union School District #1
Redford, Michigan**

**SUPPLEMENTARY INFORMATION
TO FINANCIAL STATEMENTS
(FEDERAL AWARDS)**

June 30, 2014

Redford Union School District #1

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Education
Redford Union School District #1
Redford, Michigan

Report on Compliance for Each Major Federal Program

We have audited Redford Union School District #1's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Redford Union School District #1's major federal programs for the year ended June 30, 2014. Redford Union School District #1's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Redford Union School District #1's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on major federal program occurred. An audit includes examining, on a test basis, evidence about Redford Union School District #1's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Redford Union School District #1's compliance.

Opinion on Each Major Federal Program

In our opinion, Redford Union School District #1 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, 2014.

Report on Internal Control Over Compliance

Management of Redford Union School District #1 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered Redford Union School District #1's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Redford Union School District #1's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described as item 2014-004 in the accompanying schedule of findings and questioned costs. Our opinion on each major federal program is not modified with respect to this matter.

Redford Union School District #1's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Redford Union School District #1 as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 10, 2014, 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 the purposes of additional analysis as required by OMB Circular A-133 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 as a whole.

Abraham & Gaffney, P.C.

ABRAHAM & GAFFNEY, P.C.
Certified Public Accountants

October 10, 2014

Redford Union School District #1

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2014

Federal Grantor / Pass-Through Grantor Program Title	CFDA Number	Pass-Through Grantor's Number	Restated Program or Award Amount
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through the Michigan Department of Education			
School Breakfast Program	10.553	(e)(f)	
2012-13 - cash assistance		131970	\$ 256,859
2013-14 - cash assistance		141970	<u>250,500</u>
			507,359
National School Lunch Program	10.555	(e)(f)	
2013-14 Noncash assistance - entitlement commodities ^(a)		82110	76,853
2012-13 - cash assistance		131960	667,572
2013-14 - cash assistance		141960, 141980	<u>590,218</u>
			1,334,643
Summer Food Service Program	10.559	(e)(f)	
2013-14		130900, 131900	<u>7,696</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			1,849,698
U.S. DEPARTMENT OF EDUCATION			
Passed Through the Michigan Department of Education			
Title I, Part A	84.010		
2012-13		1315301213	984,559
2013-14		1415301314	<u>954,172</u>
			1,938,731
Title II, Part A	84.367		
2012-13		1305201213	185,296
2013-14		1405201314	<u>198,891</u>
			384,187

See accompanying notes to the schedule.

<u>(Memo Only)</u> <u>Prior Years'</u> <u>Expenditures</u>	<u>Balance</u> <u>July 1, 2013</u> <u>Accrued or</u> <u>(Unearned)</u> <u>Revenue</u>	<u>Cash</u> <u>Receipts</u> <u>In-Kind</u> <u>Payments</u>	<u>Expenditures</u>	<u>Balance</u> <u>June 30, 2014</u> <u>Accrued or</u> <u>(Unearned)</u> <u>Revenue</u>
\$ 227,379	\$ -	\$ 29,480	\$ 29,480	\$ -0-
-	-	250,500	250,500	-0-
227,379	-0-	279,980	279,980	-0-
-	-	76,853	76,853 ^(c)	-0-
597,730	-	69,842	69,842	-0-
-	-	590,218	590,218	-0-
597,730	-0-	736,913	736,913	-0-
-	-	7,696	7,696	-0-
825,109	-0-	1,024,589	1,024,589	-0-
885,418	107,815	143,638	35,823	-0-
-	-	744,830	928,729	183,899
885,418	107,815	888,468	964,552	183,899
124,613	4,164	4,164	-	-0-
-	-	125,126	176,141	51,015
124,613	4,164	129,290	176,141	51,015

Redford Union School District #1

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

Year Ended June 30, 2014

Federal Grantor / Pass-Through Grantor Program Title	CFDA Number	Pass-Through Grantor's Number	Restated Program or Award Amount
U.S. DEPARTMENT OF EDUCATION - continued			
Passed Through the Michigan Department of Education and Wayne County RESA			
IDEA - Flowthrough	84.027	(e)(g)	
2012-13 Regular		N/A	\$ 991,308
2013-14 Regular		N/A	809,649
2012-13 CPA		N/A	455,600
2013-14 CPA		N/A	<u>372,187</u>
			2,628,744
IDEA - Preschool Incentive	84.173	(e)(g)	
2012-13		N/A	48,203
2013-14		N/A	<u>41,535</u>
			89,738
ARRA - IDEA Flowthrough	84.391A	(e)(g)	
		N/A	<u>14,610</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			5,056,010
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through the Michigan Department of Community Health and Wayne County RESA			
Medicaid outreach	93.778	N/A	<u>23,960</u>
TOTAL FEDERAL AWARDS			<u><u>\$ 6,929,668</u></u>

See accompanying notes to the schedule.

<u>(Memo Only)</u> <u>Prior Years'</u> <u>Expenditures</u>	<u>Balance</u> <u>July 1, 2013</u> <u>Accrued or</u> <u>(Unearned)</u> <u>Revenue</u>	<u>Cash</u> <u>Receipts</u> <u>In-Kind</u> <u>Payments</u>	<u>Expenditures</u>	<u>Balance</u> <u>June 30, 2014</u> <u>Accrued or</u> <u>(Unearned)</u> <u>Revenue</u>
\$ 991,308	\$ 21,394	\$ 21,394	\$ -	\$ -0-
-	-	809,649	809,649	-0-
455,600	178,783	178,783	-	-0-
-	-	169,720	372,187	202,467
<u>1,446,908</u>	<u>200,177</u>	<u>1,179,546</u>	<u>1,181,836</u>	<u>202,467</u>
48,203	10,429	10,429	-	-0-
-	-	41,535	41,535	-0-
48,203	10,429	51,964	41,535	-0-
9,144	9,144	14,610	5,466	-0-
<u>2,514,286</u>	<u>331,729</u>	<u>2,263,878</u>	<u>2,369,530</u>	<u>437,381</u>
-	-	23,960	23,960	-0-
<u>\$ 3,339,395</u>	<u>\$ 331,729</u>	<u>\$ 3,312,427</u>	<u>\$ 3,418,079</u>	<u>\$ 437,381</u>
		(d)	(b)	

Redford Union School District #1

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2014

NOTE A: BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of Redford Union School District #1 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*.

NOTE B: SUMMARY OF SIGNIFICANT EXPLANATIONS OF SCHEDULE

The following descriptions identified below as (a) through (g) represent explanations that cross reference to amounts on the Schedule of Expenditures of Federal Awards.

- (a) The current year revenues for the Food Donation Program are determined based on the 2002/03 guidance provided previously from the Michigan Department of Education Administrative Policy Number 7. The amounts reported in this schedule as commodities received were taken from the Recipient Entitlement Balance Report which is in agreement in all material respects with the School's reported amounts.
- (b) The expenditures reported in this schedule are in agreement with the amounts reported in the financial statements and financial reports. The financial reports tested, including claims for advances and reimbursements, were materially correct, complete, accurate, and timely, and contain information that is supported by the books and records from which the financial statements have been prepared.
- (c) The amount of out of condition commodities due to spoilage or shrinkage included in expenditures is immaterial to the Schedule of Expenditures of Federal Awards taken as a whole.
- (d) The amounts reported in this schedule as cash received are in agreement with the "paid during date range" amounts on the Grant Auditor Report.
- (e) Denotes program tested as "major program".
- (f) Denotes programs required to be clustered by the United States Department of Agriculture.
- (g) Denotes programs required to be clustered by the United States Department of Education.

NOTE C: RECONCILIATION TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The following reconciles the federal revenues reported in the June 30, 2014 basic financial statements to the expenditures of the District administered federal programs reported on the Schedule of Expenditures of Federal Awards:

Federal revenue per financial statements:	\$ 3,709,613
Less: Build America Bond revenue not subject to Single Audit	<u>(291,534)</u>
Total expenditures on Schedule of Expenditures of Federal Awards	<u><u>\$ 3,418,079</u></u>

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INDEPENDENT AUDITOR'S 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

To the Board of Education
Redford Union School District #1
Redford, Michigan

We have audited, in accordance with the auditing standards general in the United States of America and the standards applicable to financial audits contained in *Governmental 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 Redford Union School District #1 (the District) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Redford Union School District #1's basic financial statements and have issued our report thereon dated October 10, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Redford Union School District #1's internal control over financial reporting (internal control) to determine the 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 Redford Union School District #1's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described as 2014-001 in the accompanying schedule of findings and questioned costs to be a material weakness.

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. We consider the deficiency described as 2014-002 in the accompany schedule of findings and questioned costs to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 determination of financial statement amounts. 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards*, which is described in the accompanying schedule of findings and questioned costs as item 2014-003.

The District's Response to Findings

Redford Union School District #1's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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.

Abraham & Gaffney, P.C.

ABRAHAM & GAFFNEY, P.C.
Certified Public Accountants

October 10, 2014

Redford Union School District #1

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2014

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? Yes No

Significant deficiency(ies) identified? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified? Yes None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported by Section 510(a) of Circular A-133? Yes No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.553, 10.555, and 10.559 84.027, 84.173, 84.391A	Child Nutrition Cluster Special Education Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? Yes No

Section II - Financial Statement Findings

2014-001 INCOMPLETE GENERAL LEDGER

Condition: During our analysis of the District's fiduciary funds, it was determined that three (3) bank accounts under control of the District had not been recorded in the general ledger. The accounts in question are activity accounts for MacGowan and Beech Elementary as well as Hilbert Junior High. The total dollar amount was \$89,944.

Criteria: The District is required to have a comprehensive accounting system to account for all financial information under its control.

Cause: Unknown

Effect: The District general ledger was incomplete prior to auditor proposed journal entries. Journal entries were proposed at June 30, 2014 to properly reflect these funds in the general ledger.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year Ended June 30, 2014

Section II - Financial Statement Findings - Continued

2014-001 INCOMPLETE GENERAL LEDGER - CONTINUED

Recommendation: We recommend the District record these accounts in the general ledger in order to accurately account for all amounts being held in a fiduciary capacity.

Corrective Action Response: Management of the District is currently working on implementing a plan to correct these issues. This will be resolved in 2014-2015 school year.

2014-002 INTERNAL CONTROLS OVER DISBURSEMENTS

Condition: During our testing of internal controls over the disbursement process, we noted that twenty-two (22) of forty (40) items selected had no documented indication of management approval prior to payment.

Criteria: Established District procedures require the approval of the Assistant Superintendent or Accounting Manager before an invoice can be paid.

Cause: The District failed to follow its established procedures related to disbursements.

Effect: By failing to follow established procedures, the District is at greater risk for error or fraud related to the disbursement process.

Recommendation: We recommend the District evaluate procedures related to disbursements to assure the appropriate authorization is given prior to payment.

Corrective Action Response: Management of the District has already resolved this issue.

2014-003 UNFAVORABLE BUDGET VARIANCES

Condition: During our review of the District's compliance with the budgeting act, we noted that expenditures had exceeded the amounts appropriated in certain areas within the General Fund and the Special Education Center Program Fund.

Criteria: The Uniform Budgeting and Accounting Act requires the District to amend the original adopted budget "as soon as it becomes apparent that a deviation from the original general appropriations act is necessary and the amount of the deviation can be determined". The Act also states that "an administrative officer of the local unit shall not incur expenditures against an appropriation account in excess of the amount appropriated by the legislative body".

Cause: The District did not sufficiently amend the budget when it became apparent spending was going to exceed the amounts appropriated in the over budget areas.

Effect: The District has not maintained adequate control over budgetary compliance in accordance with State law in the certain areas where the overages occurred.

Recommendation: We recommend the District continue to monitor budgeted expenditures against actual expenditures to alleviate future unfavorable budget variances and make appropriate budget amendments as needed.

Corrective Action Response: Management of the District is currently reviewing procedures related to budgetary compliance in accordance with State law.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year Ended June 30, 2014

Section III - Federal Award Findings and Questioned Costs

2014-004 EXCESS FUND BALANCE - NONPROFIT FOOD SERVICE FUND

Condition: During our review of the District's compliance with federal guidelines related to allowable levels of fund balance in the nonprofit Food Service Fund, we noted that the ending fund balance of \$750,703 amounted to approximately 74 percent of the District's expenditures and other financing uses. This fund balance exceeds the maximum allowed under Federal regulations.

Criteria: Federal regulations (7 CFR 210.19(a)(2)) state that net cash resources in the nonprofit Food Service Fund should not exceed three months' average expenditures, calculated on a nine-month school year.

Cause: Unknown.

Effect: The District is not in compliance with applicable Federal regulations.

Recommendation: We recommend the District monitor revenues and expenditures within the nonprofit Food Service Fund to ensure that fund balance does not exceed the amount allowed in federal regulations.

Corrective Action Response: The District has identified a spending plan that will utilize the excess money in the food service fund.

Redford Union School District #1

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2014

FINDINGS/NONCOMPLIANCE

Control Deficiencies Related to Internal Controls Over the Financial Statements.

2013-001 MATERIAL JOURNAL ENTRIES PROPOSED BY AUDITORS

Condition: Material journal entries were proposed to correct misstatements that were not detected by the District's internal control over financial reporting.

Current status: This issue is evaluated separately each year. We consider this issue resolved for the year ended June 30, 2013, however a similar issue was noted this year.

2013-002 UNFAVORABLE BUDGET VARIANCES

Condition: Expenditures exceeded the amounts appropriated in certain areas within the General Fund, Special Education Center Program Fund, and Food Service Fund.

Resolution: This issue is evaluated separately each year. We consider this issue resolved for the year ended June 30, 2013, however a similar issue was noted this year.

2013-003 EXCESS FUND BALANCE - NONPROFIT FOOD SERVICE FUND

Condition: Fund balance in the Food Service Fund exceeded the maximum allowed under federal regulations.

Resolution: This issue is evaluated separately each year. We consider this issue resolved for the year ended June 30, 2013, however a similar issue was noted this year.

2013-004 FUND DEFICIT

Condition: The General Fund ended the 2012-13 school year with a fund deficit.

Current status: This issue was not noted in the current year. We consider this issue resolved.

Findings Related to Compliance with Requirements Applicable to the Financial Statements.

No prior audit findings noted.

Findings Related to Compliance with Requirements Applicable to Federal Awards and Internal Control Over Compliance in Accordance with OMB Circular A-133.

No prior audit findings noted.