

**BROWNSVILLE AREA
SCHOOL DISTRICT**

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2022

BROWNSVILLE AREA SCHOOL DISTRICT
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2021

CONTENTS

	<u>Page</u>
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 <i>Government Auditing Standards</i>	1 – 2
Independent Auditor's Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance Required by Uniform Guidance, and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3 – 5
Schedule of Expenditures of Federal Awards	6 – 7
Notes to Schedule of Expenditures of Federal Awards	8
Schedule of Findings and Questioned Costs	10 – 11
Summary Schedule of Prior Audit Findings	12



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Independent Auditor's Report

To the Members of the Board
Brownsville Area School District

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, the business-type activities, each major fund, and the aggregate remaining fund information of BROWNSVILLE AREA SCHOOL DISTRICT, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise BROWNSVILLE AREA SCHOOL DISTRICT's basic financial statements, and have issued our report thereon dated March 27, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered BROWNSVILLE AREA SCHOOL DISTRICT'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 BROWNSVILLE AREA SCHOOL DISTRICT's internal control. Accordingly, we do not express an opinion on the effectiveness of BROWNSVILLE AREA SCHOOL DISTRICT's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether BROWNSVILLE AREA SCHOOL DISTRICT's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

830 Sir Thomas Court, Suite 100, Harrisburg, PA 17109
3800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237
34745 Burbage Road, Frankford, DE 19945

2370 York Road, Suite A-5, Jamison, PA 18929
420 Chinquapin Round Road, Suite 2-i, Annapolis, MD 21401
210 Tollgate Hill Road, Greensburg, PA 15601

www.zallc.org



Zelenkofske Axelrod LLC
CERTIFIED PUBLIC ACCOUNTANTS
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

To the Members of the Board
Brownsville Area School District
Page 2

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.

Zelenkofske Axelrod LLC

ZELENKOFSCHE AXELROD LLC

Pittsburgh, Pennsylvania
March 28, 2023



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE, AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

To the Members of the Board
Brownsville Area School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited BROWNSVILLE AREA SCHOOL DISTRICT's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Compliance Supplement that could have a direct and material effect on each of BROWNSVILLE AREA SCHOOL DISTRICT's major federal programs for the year ended June 30, 2022. BROWNSVILLE AREA 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, BROWNSVILLE AREA SCHOOL DISTRICT complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards 41 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 BROWNSVILLE AREA 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 BROWNSVILLE AREA 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 BROWNSVILLE AREA SCHOOL DISTRICT's federal programs.



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

To the Members of the Board
Brownsville Area School District
Page 4

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the BROWNSVILLE AREA SCHOOL DISTRICT's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about BROWNSVILLE AREA SCHOOL DISTRICT's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding BROWNSVILLE AREA 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 BROWNSVILLE AREA 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 BROWNSVILLE AREA SCHOOL DISTRICT's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

To the Members of the Board
Brownsville Area School District
Page 5

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 Uniform Guidance

We have audited the financial statements of BROWNSVILLE AREA SCHOOL DISTRICT, as of and for the year ended June 30, 2022, and have issued our report thereon dated December 22, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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 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 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 financial statements or to the 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 financial statements as a whole.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
March 28, 2023

BROWNSVILLE AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/ Pass Through Grantor/ Project Title	Federal AL Number	Pass Through Grantor's Number	Grant Period Beginning/ Ending Date	Total Received for the Year	Accrued or (Deferred) Revenue June 30, 2021	Revenue Recognized	Expenditures	Passed Through to Subrecipients	Accrued or (Deferred) Revenue June 30, 2022
<u>US Department of Education</u>									
Passed through the Pennsylvania Department of Education									
TITLE I	84.010	013-210052	2021-2022	\$ 79,487	\$ -	\$ 79,487	\$ 79,487	* \$ -	\$ -
TITLE I	84.010	013-220052	2021-2022	642,404	-	1,606,009	1,606,009	* -	963,605
Total TITLE I				721,891	-	1,685,496	1,685,496	-	963,605
TITLE II-A	84.367	020-200052	2021-2022	9,445	-	9,445	9,445	-	-
TITLE II-A	84.367	020-210052	2021-2022	10,830	-	10,830	10,830	-	-
TITLE II-A	84.367	020-220052	2021-2022	53,944	-	134,859	134,859	-	80,915
Total TITLE II-A				74,219	-	155,134	155,134	-	80,915
TITLE IV	84.424	144-210052	2021-2022	17,216	-	17,216	17,216	-	-
TITLE IV	84.424	144-220052	2021-2022	30,586	-	38,232	38,232	-	7,646
Total TITLE IV				47,802	-	55,448	55,448	-	7,646
ESSER	84.425D	200-210052	2021-2022	1,310,545	-	1,592,994	1,592,994	* -	282,449
ARP ESSER	84.425D	223-210052	2021-2022	552,663	-	68,769	68,769	* -	(483,894)
ARP ESSER Homless Children and Youth	84.425D	181-212051	2021-2022	1,089	-	1,089	1,089	* -	-
ARP ESSER 7%	84.425D	225-210052	2021-2022	38,352	-	38,352	38,352	* -	-
ARP ESSER 7%	84.425D	225-210052	2021-2022	7,670	-	7,670	7,670	* -	-
ARP ESSER 7%	84.425D	225-210052	2021-2022	7,671	-	7,671	7,671	* -	-
COVID-19 SECIM	84.425D	252-200052	2021-2022	25,767	-	25,767	25,767	* -	-
aTSI GEER	84.425C	254-200052	2021-2022	15,500	-	15,500	15,500	* -	-
Passed through the Pennsylvania Commission on Crime and Delinquency									
ESSER School Health and Safety Grant	84.425D	2020-ES-01-35031	2020-2022	10,571	-	10,571	10,571	* -	-
Total ESSER				1,969,828	-	1,768,383	1,768,383	-	(201,445)
Total US Department of Education				2,813,740	-	3,664,461	3,664,461	-	850,721

* Denotes tested as a major program.

See accompanying notes to schedule of expenditures of federal awards.

BROWNSVILLE AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022

Federal Grantor/ Pass Through Grantor/ Project Title	Federal AL Number	Pass Through Grantor's Number	Grant Period Beginning/ Ending Date	Total Received for the Year	Accrued or (Deferred) Revenue June 30, 2021	Revenue Recognized	Expenditures	Passed Through to Subrecipients	Accrued or (Deferred) Revenue June 30, 2022
<u>US Department of Agriculture</u>									
Passed through the Pennsylvania Department of Education									
P-EBT Local Admin Funds	10.649	358	2021-2022	3,063	-	3,063	3,063	-	-
Child Nutrition Cluster									
Summer Food Program	10.559	264	2021-2022	51,184	21,610	29,574	29,574	-	-
Supply Chain Assistance	10.555	356	2021-2022	34,403	-	34,403	34,403	-	-
SNP Emergency Operating Costs	10.555	357	2021-2022	97,741	-	97,741	97,741	-	-
Lunch Hi/Low	10.555	362	2021-2022	650,518	-	808,835	808,835	-	158,317
Fresh Fruits and Vegetables Program	10.582	353	2021-2022	63,740	8,678	55,062	55,062	-	-
Regular/Needy Breakfast	10.553	365	2021-2022	325,400	-	325,400	325,400	-	-
Passed through Pennsylvania Department of Agriculture									
Donated Commodity	10.555	N/A	2021-2022	97,794	-	97,794	97,794	-	-
Total Child Nutrition Cluster				1,320,780	30,288	1,448,809	1,448,809	-	158,317
Total US Department of Agriculture				1,323,843	30,288	1,451,872	1,451,872	-	158,317
<u>US Department of Health and Human Services</u>									
Passed through the Pennsylvania Department of Human Services									
Medcial Assistance Cluster	93.778	044-007052	2021-2022	18,024	8,488	13,171	13,171	-	3,635
Total US Department of Health and Human Services				18,024	8,488	13,171	13,171	-	3,635
Total Federal Awards				\$ 4,155,607	\$ 38,776	\$ 5,129,504	\$ 5,129,504	\$ -	\$ 1,012,673

* Denotes tested as a major program.

See accompanying notes to schedule of expenditures of federal awards.

BROWNSVILLE AREA SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

NOTE 1: REPORTING ENTITY

The Brownsville Area School District (the "School District") is the reporting entity for financial reporting purposes as defined in Note 1 to the School District's financial statements.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards has been prepared on the basis of accounting practices prescribed or permitted by the Manual of Accounting and Related Financial Procedures for Pennsylvania School Systems, issued by the Pennsylvania Department of Education. These practices, as they apply to the School District, are in conformity with U.S. generally accepted accounting principles. The School District did not use the 10% de minimus indirect cost rate.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

BROWNSVILLE AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

Section I - Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

Material weakness(es) identified? ☐ yes ☒ no

Significant deficiency(ies) identified not considered to be material weaknesses?
☐ 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 not considered to be material weaknesses?
☐ 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 in accordance with Uniform Guidance
☐ yes ☒ no

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Program or Cluster</u>
84.010	Title I
84.425	ESSER School Health and Safety Grant

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

Auditee qualified as low-risk auditee? ☒ yes ☐ no

BROWNSVILLE AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

Section II – Findings Relating to the Financial Statements Audit as Required to be Reported in Accordance with Generally Accepted Government Auditing Standards

No matters were reported.

Section III – Federal Awards Findings and Questioned costs.

No matters were reported.

BROWNSVILLE AREA SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022

No matters were reported.