

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2024**

DISTRICT/JOINT AGREEMENT NAME <b>Glenbard Township High School District No. 87</b>	RCDT NUMBER <b>19-022-0870-17</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-004260</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Baker Tilly US, LLP</b> <b>1301 West 22nd Street, Suite 400</b> <b>Oak Brook, Illinois 60523</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>  <b>596 Crescent Boulevard</b> <b>Glen Ellyn, IL</b> <b>60137</b>		E-MAIL ADDRESS: <a href="mailto:n.cavaliere@bakertilly.com">n.cavaliere@bakertilly.com</a>	
		NAME OF AUDIT SUPERVISOR <b>Nick Cavaliere, CPA, CFE</b>	
		CPA FIRM TELEPHONE NUMBER <b>(630) 990-3131</b>	FAX NUMBER <b>(630) 990-0039</b>

**THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:**

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- N/A Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter
- A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

**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 Auditors' Report

To the Board of Education of  
Glenbard Township High School District No. 87

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 (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of Glenbard Township High School District No. 87 (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 9, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 or significant deficiencies may exist that were not identified.

## **Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Oak Brook, Illinois  
September 9, 2024

**Report on Compliance  
for Each Major Federal Program;  
Report on Internal Control Over Compliance; and  
Report on the Schedule of Expenditures of  
Federal Awards Required by the Uniform Guidance**

Independent Auditors' Report

To the Board of Education of  
Glenbard Township High School District No. 87

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

***Opinion on Each Major Federal Program***

We have audited Glenbard Township High School District No. 87's (the District) 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 the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the 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, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the 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 the 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 the District's federal programs.

## **Auditors' 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 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 the 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 the 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 the 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 the 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.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities and each major fund of the District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated September 9, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the basic 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.

*Baker Tilly US, LLP*

Oak Brook, Illinois  
September 9, 2024

**Glenbard Township High School District No. 87**  
**Schedule of Expenditures of Federal Awards**  
**Year Ending June 30, 2024**

Federal Grantor/Pass-Through Grantor/Subrecipients Program or Cluster Title and Major Program Designation	Assistance Listing Number	ISBE Project # (1st 8 digits) or contract #3	Expenditures/ Disbursements	Pass-Through to Subrecipients
<b>U.S. Department of Education - Passed through Illinois State Board of Education:</b>				
<b>TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES</b>				
Title I - Low Income - PY 23	84.010	23-4300-00	\$ 106,044	\$ -
Title I - Low Income - PY 24	84.010	24-4300-00	805,731	-
Subtotal - 84.010 - TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES			<u>911,775</u>	<u>-</u>
<b>ENGLISH LANGUAGE ACQUISITION GRANTS</b>				
Title III - Lang Inst Prog-Limited Eng LIPLEP - PY 23	84.365	23-4909-00	6,275	-
Title III - Lang Inst Prog-Limited Eng LIPLEP - PY 24	84.365	24-4909-00	79,383	-
Title III - Lang Inst Prog-Limited Eng LIPLEP - PY 23	84.365	23-4909-PD	20,000	-
Subtotal - 84.365 - ENGLISH LANGUAGE ACQUISITION GRANTS			<u>105,658</u>	<u>-</u>
<b>IMPROVING TEACHER QUALITY STATE GRANTS</b>				
Title II - Teacher Quality - PY 24	84.367	24-4932-00	306,965	-
Subtotal - 84.367 - IMPROVING TEACHER QUALITY STATE GRANTS			<u>306,965</u>	<u>-</u>
<b>TITLE IVA STUDENT SUPPORT &amp; ACADEMIC ENRICHMENT</b>				
Title IVA Student Support & Academic Enrichment - PY 24	84.424	24-4400-00	31,685	-
Subtotal - 84.424 - TITLE IVA STUDENT SUPPORT & ACADEMIC ENRICHMENT			<u>31,685</u>	<u>-</u>
<b>EDUCATION STABILIZATION FUND</b>				
COVID-19 - Emergency Relief - Formula CARES and ARP Programs - PY 23	84.425D	23-4998-ST	86,942	-
COVID-19 - American Rescue Plan-Elementary and Secondary School Emergency Relief (ARP ESSER) - PY 24	84.425U	24-4998-E3	1,159,865	-
Subtotal - 84.425 - EDUCATION STABILIZATION FUND			<u>1,246,807</u>	<u>-</u>
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>				
<b>SPECIAL EDUCATION GRANTS TO STATES</b>				
Fed. - Sp. Ed. - I.D.E.A. - Flow Through - PY 24	84.027	24-4620-00	1,721,126	-
Fed. - Sp. Ed. - I.D.E.A. - Room & Board - PY 23	84.027	23-4625-00	91,769	-
Fed. - Sp. Ed. - I.D.E.A. - Room & Board - PY 24	84.027	24-4625-00	65,660	-
Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATES			<u>1,878,555</u>	<u>-</u>
Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)			<u>1,878,555</u>	<u>-</u>

See notes to schedule of expenditures of federal awards

**Glenbard Township High School District No. 87**  
**Schedule of Expenditures of Federal Awards**  
**Year Ending June 30, 2024**

Federal Grantor/Pass-Through Grantor/Subrecipients Program or Cluster Title and Major Program Designation	Assistance Listing Number	ISBE Project # (1st 8 digits) or contract #3	Expenditures/ Disbursements	Pass-Through to Subrecipients
<b>U.S. Department of Education Passed Through the DuPage Area Occupational Education System:</b>				
<b>CAREER AND TECHNICAL EDUCATION - BASIC GRANTS TO STATES</b>				
V.E. - Perkins - Title III E - Tech Prep PY 24	84.048	24-4770-00	\$ 113,509	\$ -
Subtotal - 84.048 - CAREER AND TECHNICAL EDUCATION - BASIC GRANTS TO STATES			<u>113,509</u>	<u>-</u>
<b>U.S. Department of Agriculture Passed Through the Illinois State Board of Education:</b>				
<b>PANDEMIC EBT ADMINISTRATIVE COSTS</b>				
COVID-19 - Nutrition PEBT Funding (ARP Nutrition) - PY 23	10.649	23-4210-BT	6,180	-
Subtotal - 10.649 - PANDEMIC EBT ADMINISTRATIVE COSTS			<u>6,180</u>	<u>-</u>
<b>CHILD NUTRITION CLUSTER</b>				
<b>NATIONAL SCHOOL LUNCH PROGRAM</b>				
National School Lunch Program - PY 23	10.555	23-4210-00	165,770	-
National School Lunch Program - PY 24	10.555	24-4210-00	811,934	-
Non-Cash Food Commodities - PY 24	10.555	24-4229-00	79,476	-
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			<u>1,057,180</u>	<u>-</u>
<b>NATIONAL SCHOOL BREAKFAST PROGRAM</b>				
School Breakfast Program - PY 23	10.553	23-4220-00	16,035	-
School Breakfast Program - PY 24	10.553	24-4220-00	95,111	-
Subtotal - 10.553 - NATIONAL SCHOOL BREAKFAST PROGRAM			<u>111,146</u>	<u>-</u>
<b>U.S. Department of Defense Through the Illinois State Board of Education:</b>				
<b>FRESH FRUIT and VEGETABLE PROGRAM</b>				
Non-Cash Food Commodities - PY 24	10.555	24-4229-00	32,380	-
Subtotal - 10.555 - FRESH FRUIT and VEGETABLE PROGRAM			<u>32,380</u>	<u>-</u>
Subtotal - CHILD NUTRITION CLUSTER			<u>1,200,706</u>	<u>-</u>
<b>STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION</b>				
COVID-19 - Nutrition Supply Chain Assistance (ARP Nutrition) - PY23	10.560	23-4210-SC	248,614	-
COVID-19 - Nutrition Supply Chain Assistance (ARP Nutrition) - PY24	10.560	24-4210-SC	99,543	-
Subtotal - 10.560 - STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION			<u>348,157</u>	<u>-</u>

See notes to schedule of expenditures of federal awards



**Glenbard Township High School District No. 87**  
**Schedule of Expenditures of Federal Awards**  
**Year Ending June 30, 2024**

Federal Grantor/Pass-Through Grantor/Subrecipients Program or Cluster Title and Major Program Designation	Assistance Listing Number	ISBE Project # (1st 8 digits) or contract #3	Expenditures/ Disbursements	Pass-Through to Subrecipients
<b>U.S. Department of Health and Human Services Passed Through the Illinois Department of Healthcare and Family Services:</b>				
<b>MEDICAID CLUSTER</b>				
<b>MEDICAL ASSISTANCE PROGRAM</b>				
Medicaid Matching Funds - Administrative Outreach - PY 23	93.778	23-4991-00	\$ 64,105	\$ -
Medicaid Matching Funds - Administrative Outreach - PY 24	93.778	24-4991-00	<u>136,432</u>	-
Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM			<u>200,537</u>	-
 Subtotal - MEDICAID CLUSTER			 <u>200,537</u>	 -
 Total Federal Assistance			 <u>\$ 6,350,534</u>	 <u>\$ -</u>

**GLENBARD TOWNSHIP HIGH SCHOOL DISTRICT NO. 87**  
**19-022-0870-17**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2024**

**Note 1: Basis of Presentation**<sup>5</sup>

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Glenbard Township High School District No. 87 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**<sup>6</sup>

Auditee elected to use 10% de minimis cost rate? \_\_\_\_\_ YES \_\_\_\_\_ X NO

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, Glenbard Township High School District No. 87 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal AL Number	Amount Provided to Subrecipient
None		

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by Glenbard Township High School District No. 87 and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (AL 10.555)**:	<u>\$79,476</u>	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	<u>\$32,380</u>	Total Non-Cash
		<b>\$111,856</b>

**Note 5: Other Information**

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	<u>\$0</u>
Auto	<u>\$0</u>
General Liability	<u>\$0</u>
Workers Compensation	<u>\$0</u>
Loans/Loan Guarantees Outstanding at June 30:	<u>\$0</u>
District had Federal grants requiring matching expenditures	<u>No</u>
	(Yes/No)

\*\* The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

<sup>5</sup> This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

<sup>6</sup> The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

**GLENBARD TOWNSHIP HIGH SCHOOL DISTRICT NO. 87**  
**19-022-0870-17**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2024**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unmodified  
 (Unmodified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

- Material weakness(es) identified?        YES   X   None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)?        YES   X   None Reported
- Noncompliance material to the financial statements noted?        YES   X   NO

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

- Material weakness(es) identified?        YES   X   None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)?        YES   X   None Reported

Type of auditor's report issued on compliance for major programs: Unmodified  
 (Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)?        YES   X   NO

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

AL NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.425	Education Stabilization Fund	1,246,807
84.027	Special Education Cluster (IDEA)	1,878,555
<b>Total Amount Tested as Major</b>		<b>\$3,125,362</b>

**Total Federal Expenditures for 7/1/2023 - 6/30/2024** 6,350,534

% tested as Major 49.21%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee?        YES   X   NO

<sup>7</sup> If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program.  
 Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

<sup>8</sup> Major programs should generally be reported in the same order as they appear on the SEFA.

<sup>9</sup> When the AL number is not available, include other identifying number, if applicable.

<sup>10</sup> The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

**GLENBARD TOWNSHIP HIGH SCHOOL DISTRICT NO. 87**  
**19-022-0870-17**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2024**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

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1. FINDING NUMBER:<sup>11</sup>                      **2024 - N/A**                      2. THIS FINDING IS:                       New                       Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

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3. Criteria or specific requirement

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4. Condition

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5. Context<sup>12</sup>

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6. Effect

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7. Cause

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8. Recommendation

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9. Management's response<sup>13</sup>

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<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **2021** would be assigned a reference number of **2021-001**, **2021-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

<sup>13</sup> See §200.521 *Management decision* for additional guidance on reporting management's response.

GLENBARD TOWNSHIP HIGH SCHOOL DISTRICT NO. 87  
19-022-0870-17  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2024

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:<sup>14</sup>                      2024 - N/A                      2. THIS FINDING IS:                       New                       Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_

4. Project No.: \_\_\_\_\_                      5. AL No.: \_\_\_\_\_

6. Passed Through: \_\_\_\_\_

7. Federal Agency: \_\_\_\_\_

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition<sup>15</sup>

10. Questioned Costs<sup>16</sup>

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

15. Management's response<sup>18</sup>

<sup>14</sup> See footnote 11.  
<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).  
<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4).  
<sup>17</sup> See footnote 12.  
<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

**GLENBARD TOWNSHIP HIGH SCHOOL DISTRICT NO. 87**  
**19-022-0870-17**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2024**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
NONE		

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When possible, all prior findings should be on the same page

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.