

**HERRICKS UNION FREE SCHOOL DISTRICT  
SINGLE AUDIT REPORT  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2023**

**HERRICKS UNION FREE SCHOOL DISTRICT  
SINGLE AUDIT REPORT  
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**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  
Herricks Union Free School District

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

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

We have audited the Herricks Union Free School District'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, 2023. The 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, the 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 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.

***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 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

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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 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 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 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.

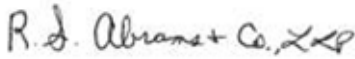
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 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 fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 12, 2023, 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 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 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.



R.S. Abrams & Co., LLP

Islandia, New York

January 25, 2024

(except for our report on the schedule of expenditures of federal awards, for which the date is October 12, 2023)

**HERRICKS UNION FREE SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-through Grantor Program Title	Assistance Listing Number (ALN)	Agency or Pass-through Number	Program Expenditures	Total Expenditures by ALN
<b><u>U.S. Department of Education</u></b>				
<u>Passed-through NYS Education Department:</u>				
Special Education Grants to States (IDEA, Part B)	84.027	0032-22-0453	\$ 1,097	
Special Education Grants to States (IDEA, Part B)	84.027	0032-23-0453	1,044,329	
COVID-19 - Special Education Grants to States (IDEA, Part B)	84.027X	5532-22-0453	<u>193,044</u>	\$ 1,238,470
Special Education Preschool Grants (IDEA Preschool)	84.173	0033-23-0453	\$ 20,864	
COVID-19 - Special Education Preschool Grants (IDEA Preschool)	84.173X	5533-22-0453	<u>21,217</u>	42,081
Total Special Education Cluster			<u>\$ 1,280,551</u>	
Title I Grants to Local Educational Agencies (LEAs)	84.010	0021-22-1655	\$ 1,493	
Title I Grants to Local Educational Agencies (LEAs)	84.010	0021-23-1655	<u>138,857</u>	140,350
Supporting Effective Instruction State Grant	84.367	0147-22-1655	\$ 37,724	
Supporting Effective Instruction State Grant	84.367	0147-23-1655	<u>23,864</u>	61,588
English Language Acquisition Grants	84.365	0293-22-1655	\$ 29,153	
English Language Acquisition Grants	84.365	0293-23-1655	20,417	
English Language Acquisition Grants	84.365	0149-22-1655	<u>527</u>	50,097
Student Support and Academic Enrichment Grants	84.424	0204-22-1655	\$ 578	
Student Support and Academic Enrichment Grants	84.424	0204-23-1655	<u>9,916</u>	10,494
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	5891-21-1655	\$ 193,684	193,684
COVID-19 - American Rescue Plan- Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	84.425U	5880-21-1655	\$ 255,614	
COVID-19 - American Rescue Plan- Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	84.425U	5870-23-9129	<u>453,600</u>	709,214
Total Education Stabilization Fund			<u>\$ 902,898</u>	
Total U.S Department of Education				<u>\$ 2,445,978</u>
<b><u>Department of Health and Human Services</u></b>				
<u>Passed-through NYS Office of Addiction Services and Supports:</u>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	<u>\$ 18,930</u>	\$ 18,930
<u>Passed-through Nassau County:</u>				
COVID-19 - Epidemiology and Laboratory Capacity (ELC) for Infectious Diseases Safe School Reopening Grant	93.323	N/A	<u>\$ 160,761</u>	160,761
Total Department of Health and Human Services				<u>\$ 179,691</u>
<b><u>U.S. Department of Agriculture</u></b>				
<u>Passed-through NYS Education Department:</u>				
National School Lunch Program (Cash Assistance)	10.555	N/A	\$ 723,501	
National School Lunch Program (Non- Cash Food Distribution)	10.555	N/A	<u>165,597</u>	\$ 889,098
Total Child Nutrition Cluster			<u>\$ 889,098</u>	
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants	10.649	N/A	<u>\$ 3,140</u>	3,140
Total U.S Department of Agriculture				<u>\$ 892,238</u>
<b><u>U.S. Department of Homeland Security</u></b>				
<u>Passed-through Division of Homeland Security and Emergency Services:</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	NY-4480-PW-1393	<u>\$ 112,767</u>	112,767
Total Department of Homeland Security				<u>\$ 112,767</u>
<b>Total Federal Awards Expended</b>				<u><b>\$ 3,630,674</b></u>

**HERRICKS UNION FREE SCHOOL DISTRICT  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**1. BASIS OF PRESENTATION:**

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of Herricks Union Free School District (the “District”) under programs of the federal government for the fiscal 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 the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the 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 are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Expenditures reported on the Schedule for the COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Safe School Reopening Grant include \$160,761 incurred in the fiscal year ended June 30, 2022, and approved as allowable in the fiscal year ended June 30, 2023. The value of food commodities was calculated using the U.S. Department of Agriculture’s Food and Nutrition Service commodity price lists. Federal awards that are included in the Schedule may be received directly from federal agencies, as well as federal awards that are passed through from other government agencies. Pass-through entity identifying numbers are presented where available.

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented. Matching costs (the District’s share of certain program costs) are not included in the reported expenditures.

**3. INDIRECT COST RATE:**

The District has elected not to use the 10-percent 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 is covered by the District’s casualty insurance policies.

There were no loans or loan guarantees outstanding at year end.

**HERRICKS UNION FREE SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**PART I                      SUMMARY OF AUDITOR'S RESULTS**

***Financial Statements***

Type of auditor's opinion(s) issued: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ yes      x   no

Significant deficiencies identified that are not  
considered to be material weakness(es)? \_\_\_\_\_ yes      x   none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes      x   no

***Federal Awards***

Internal control over major programs:

Material weakness(es) identified? \_\_\_\_\_ yes      x   no

Significant deficiencies identified that are not  
considered to be material weakness(es)? \_\_\_\_\_ yes      x   none reported

Type of auditor's opinion(s) issued on compliance for major  
programs: *Unmodified*

Any audit findings disclosed that are required to be reported  
in accordance with section 2 CFR 200.516(a)? \_\_\_\_\_ yes      x   no

Identification of major programs:

<u>Name of federal program</u>	<u>Assistance Listing Number(s)</u>
COVID-19- Education Stabilization Fund	84.425D, 84.425U
Special Education Cluster	84.027, 84.027X, 84.173, and 84.173X

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

Auditee qualified as low risk?   x   yes    \_\_\_\_\_ no



**HERRICKS UNION FREE SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**PART II      FINANCIAL STATEMENT FINDINGS**

There are no financial statement findings to be reported.

**PART III      FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There are no federal award findings and questioned costs to be reported.

**HERRICKS UNION FREE SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

There were no prior year findings or questioned costs.

**HERRICKS UNION FREE SCHOOL DISTRICT  
CORECTIVE ACTION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

A corrective action plan for the fiscal year ended June 30, 2023 is not required.