

**EAST ISLIP UNION FREE SCHOOL DISTRICT  
SINGLE AUDIT REPORT  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2021**

## **EAST ISLIP**



R.S. ABRAMS & CO. LLP

---



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

We have audited the financial statements of the governmental activities, each major fund, and the fiduciary fund of the District as of and for the fiscal year ended June 30, 2021, 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, 2021, 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

**EAST ISLIP UNION FREE SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	0032-20-0919	\$ 14,862	
Special Education Grants to States (IDEA, Part B)	84.027	0032-21-0919	<u>898,605</u>	\$ 913,467
Special Education Preschool Grants (IDEA-8.2(a1032-)-(S)-0.8(p)2(e)19.5(c)-8.2(C BT 4.4(s106511229 >>B,3 4.4.8(p)Tj 065112)T17 >>BDC				
Total Special Education Cluster				
<u>Education Stabilization Fund</u>				
COVID-19-Governor's Emergency Education Relief Fund	84.425C	5895-21-3120	\$ 23,947	23,947
COVID-19-Elementary and Secondary School Emergency Relief Fund	84.425D	5890-21-3120	<u>\$ 141,296</u>	<u>141,296</u>
Total Education Stabilization Fund Cluster			<u>\$ 165,243</u>	
Total U.S. Department of Education				<u>\$ 1,404,477</u>
<b><u>U.S. Department of Agriculture</u></b>				
<u>Passed-through NYS Education Department:</u>				
School Breakfast Program (Cash Assistance)	10.553	N/A	\$ 58,004	\$ 58,004
National School Lunch Program (Cash Assistance)	10.555	N/A	\$ 664,215	
National School Lunch Program (Non-Cash Food Distribution)	10.555	N/A	<u>53,184</u>	<u>717,399</u>
Total Child Nutrition Cluster			<u>\$ 775,403</u>	
Total U.S. Department of Agriculture				<u>\$ 775,403</u>
<b>Total Federal Awards Expended</b>				<u><u>\$ 2,179,880</u></u>

**EAST ISLIP UNION FREE SCHOOL DISTRICT**





**EAST ISLIP UNION FREE SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**PART II      FINANCIAL STATEMENT FINDINGS**

There are no financial statement findings to be reported.

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

**FINDING # 2021-001**

**U.S. Department of Agriculture – Passed-through the NYS Education Department**  
School Breakfast Program (Cash Assistance); ALN 10.553; Grant Period – Fiscal Year Ended  
June 30, 2021  
National School Lunch Program (Cash Assistance); ALN 10.555; Grant Period – Fiscal Year  
Ended June 30, 2021

**Significant Deficiency**

Criteria:

**EAST ISLIP UNION FREE SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**FINDING # 2020-001:**

According to Uniform Guidance Section 200.430 *Compensation - Personal Services*, charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must comply with the established written accounting policies and practices of the District, and support the distribution of salaries and wages among specific activities or cost objectives while reasonably reflecting the total activity for which the employee is compensated. During our prior year audit, we noted the District did not take timely action to implement the required procedures and policy updates and the District's procedures did not include a timely review to verify that all required personnel activity reports were completed and returned to the District. We recommended the District develop written policies and procedures to follow based on the requirements contained in the Uniform Guidance to ensure they substantiate salaries charged to

**EAST ISLIP UNION FREE SCHOOL DISTRICT  
CORRECTIVE ACTION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

The District's corrective action plan is under separate cover.