

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT  
SINGLE AUDIT REPORT  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2019**

**PATCHOGUE-MEDFORD 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 THE SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Education  
Patchogue-Medford Union Free School District

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

We have audited Patchogue-Medford Union Free School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Patchogue-Medford Union Free School District's major federal programs for the fiscal year ended June 30, 2019. Patchogue-Medford Union Free 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.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Patchogue-Medford Union Free School District'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 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). Those standards and the Uniform Guidance 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 a major federal program occurred. An audit includes examining, on a test basis, evidence about Patchogue-Medford Union Free School District'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 Patchogue-Medford Union Free School District's compliance.



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

In our opinion, Patchogue-Medford Union Free School 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 fiscal year ended June 30, 2019.

### **Report on Internal Control Over Compliance**

Management of Patchogue-Medford Union Free School District 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 of compliance, we considered Patchogue-Medford Union Free School District'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 an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Patchogue-Medford Union Free School District'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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.

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, each major fund, and the fiduciary funds of Patchogue-Medford Union Free School District, as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Patchogue-Medford Union Free School District's basic financial statements. We issued our report thereon dated October 7, 2019, 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*

R.S. Abrams & Co., LLP

Islandia, NY

February 14, 2020

(except for our report on the schedule of expenditures of federal awards, for which the date is October 7, 2019)

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>Federal Grantor/Pass-through Grantor Program Title</u>	<u>CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Program Expenditures</u>	<u>Total Expenditures by CFDA Number</u>
<b><u>U.S. Department of Education</u></b>				
<b><u>Passed-through NYS Education Department:</u></b>				
Special Education - Grants to States (IDEA, Part B)	84.027	0032-19-0892	<u>\$ 1,980,932</u>	\$ 1,980,932
Special Education - Preschool Grants (IDEA Preschool)	84.173	0033-19-0892	<u>\$ 123,364</u>	123,364
Total Special Education Cluster			<u>2,104,296</u>	
Title I Grants to Local Educational Agencies	84.010	0011-18-2555	\$ 36,471	
Title I Grants to Local Educational Agencies	84.010	0011-19-2158	18,054	
Title I Grants to Local Educational Agencies	84.010	0021-18-3015	34,775	
Title I Grants to Local Educational Agencies	84.010	0021-19-3015	<u>912,328</u>	1,001,628
Supporting Effective Instruction State Grant	84.367	0147-18-3015	\$ 31,604	
Supporting Effective Instruction State Grant	84.367	0147-19-3015	<u>175,269</u>	206,873
Student Support and Academic Enrichment Grants	84.424	0204-19-3015	<u>\$ 44,858</u>	44,858
English Language Acquisition Grants	84.365	0149-19-3015	\$ 30,601	
English Language Acquisition Grants	84.365	0293-18-3015	42,602	
English Language Acquisition Grants	84.365	0293-19-3015	<u>137,333</u>	210,536
Total U.S. Department of Education				<u>3,568,191</u>
<b><u>U.S. Department of Agriculture</u></b>				
<b><u>Passed-through NYS Education Department:</u></b>				
School Breakfast Program (Cash Assistance)	10.553	N/A	<u>\$ 672,445</u>	672,445
National School Lunch Program (Cash Assistance)	10.555	N/A	\$ 1,385,692	
National School Lunch Program (Non-Cash Food Distribution)	10.555	N/A	<u>206,991</u>	1,592,683
Total Child Nutrition Cluster			<u>\$ 2,265,128</u>	
Total U.S. Department of Agriculture				<u>2,265,128</u>
Total Federal Awards Expended				<u><u>\$ 5,833,319</u></u>



**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**1. BASIS OF PRESENTATION:**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Patchogue-Medford Union Free School District under programs of the federal government for the fiscal year ended June 30, 2019. 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 Patchogue-Medford Union Free School District, it is not intended to and does not present the financial position, changes in net position or cash flows of Patchogue-Medford Union Free School 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. 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 (Patchogue-Medford Union Free School District's share of certain program costs) are not included in the reported expenditures.

**3. INDIRECT COST RATE:**

Patchogue-Medford Union Free School 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 has only a nominal value, and is covered by Patchogue-Medford Union Free School District's casualty insurance policies.

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

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**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    ☒ no

Significant deficiencies identified that are not  
considered to be material weakness(es)?                    ☐ 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 deficiencies identified that are not  
considered to be material weakness(es)?                    ☐ yes    ☒ 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    ☒ no

Identification of major programs:

<u>Name of federal program</u>	<u>CFDA Number</u>
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Title I Grants to Local Educational Agencies	84.010
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Supporting Effective Instruction State Grant	84.367
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Dollar threshold used to distinguish between Type A and Type B Programs	\$750,000
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Auditee qualified as low risk?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
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**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**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.

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

There were no prior year findings or questioned costs.

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT  
CORRECTIVE ACTION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

A corrective action plan for the fiscal year ended June 30, 2019 is not required.