




Urbana School District No. 116

Single Audit

June 30, 2023



Urbana School District No. 116

June 30, 2023

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URBANA SCHOOL DISTRICT NO. 116
090-010-1160-22
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/21-6/30/22 (E)	Expenditure/Disbursements ⁴		Year 7/1/22-6/30/23 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)		Year 7/1/21-6/30/22 (E)	Year 7/1/22-6/30/23 (F)				
U.S. Department of Agriculture											
Passed Through Illinois State Board of Education											
Food Distribution - ISBE Lanter Commodities	10.555		94,172	95,395	94,172		95,395			189,567	N/A
Food Distribution - DoD Fruits and Vegetables	10.555		58,632	48,609	58,632		48,609			107,241	N/A
Federal School Lunch Program											
Regular	10.555	22-4210-00	1,247,699	660,237	1,247,699		660,237			1,907,936	N/A
		23-4210-00		1,529,379			1,529,379			1,529,379	N/A
Breakfast	10.553	22-4220-00	295,144	198,747	295,144		198,747			493,891	N/A
		23-4220-00		598,148			598,148			598,148	N/A
Total Child Nutrition Cluster			1,695,647	3,130,515	1,695,647		3,130,515			4,826,162	
Child and Adult Care Food Program	10.558	22-4226-00	100,178	10,305	100,178		10,305			110,483	N/A
	10.558	23-4226-00		83,759			83,759			83,759	N/A
Farm to School - Passed through Sola Gratia Farm	10.575	N/A		40,688			40,688			40,688	N/A
Total U.S Department of Agriculture			1,795,825	3,265,267	1,795,825		3,265,267			5,061,092	

• (M) Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included

² When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

URBANA SCHOOL DISTRICT NO. 116
090-010-1160-22
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Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
U.S. Department of Labor											
Passed Through Champaign Consortium WIA											
WIA Youth Activities	17.259	22-4537-00	104,313	31,602	135,915					135,915	37,330
	17.259	23-4537-00		93,733				140,982		140,982	143,152
Total U.S. Department of Labor and WIA Cluster			104,313	125,335	135,915			140,982		276,897	
U.S. Department of Education											
Passed Through Illinois College Community Board											
Adult Education State Grant Program	84.002ANA	22-4800-00		170,651	170,651					170,651	170,651
		23-4800-00						247,874		247,874	247,874
EL Civics	84.002	23-4805-00						73,186		73,186	75,865
Passed Through Illinois State Board of Education											
Title I - Low Income	84.010A	22-4300-00	996,664	1,739,298	2,668,825			67,137		2,735,962	3,145,542
	84.010A	23-4300-00		1,325,147				2,340,184	82,646	2,422,830	2,684,704
Title I - Low Income - Neglected Priv	84.010A	22-4305-00	999	70,906	36,291			35,614		71,905	124,954
	84.010A	23-4305-00		9,056				22,657		22,657	209,993

• (M) Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

URBANA SCHOOL DISTRICT NO. 116
090-010-1160-22
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			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)		Year 7/1/21-6/30/22 (F)	Year 7/1/22-6/30/23 (F)					
Passed Through Illinois State Board of Education (continued)												
Title I - School Improvement and Accountability	84.010A	22-4331-00	62,876	254,306	317,182						317,182	383,221
		23-4331-00		37,243				104,347			104,347	169,566
Total Title I			1,060,539	3,435,956	3,022,298			2,569,939		82,646	5,674,883	
Title I - Migrant Education	84.011A	22-4340-00	39,191	30,234	69,425						69,425	76,138
		23-4340-00		42,534				72,715			72,715	76,138
Title IVA - Student Support & Academic Enrichment	84.424A	23-4400-00						25,150		15,321	40,471	40,504
Special Education - Preschool Flow Through	84.173A	22-4600-00	51,388	23,080	74,468						74,468	82,957
		23-4600-00		55,176				74,700			74,700	78,938
Special Education - IDEA Flow Through	84.027A	22-4620-00	727,023	379,611	1,106,634						1,106,634	1,269,260
		23-4620-00		876,073				1,258,289			1,258,289	1,405,201
Special Education - IDEA Room and Board	84.027A	22-4625-00	87,738	101,437	87,738			101,437			189,175	N/A
		23-4625-00		156,773				156,773			156,773	N/A
ARPA IDEA Part B Section 619 - COVID	84.173X	22-4998-PS		16,940				21,957			21,957	21,957
ARPA IDEA Part B Section 611 - COVID	84.027X	22-4998-ID		134,405				214,373			214,373	222,647
Total Special Education (IDEA) Cluster			866,149	1,743,495	1,268,840			1,827,529			3,096,369	
Title III - Language Instruction Program	84.365A	22-4909-00	16,889	18,120	35,009						35,009	121,314
		23-4909-00		48,425				102,593			102,593	147,685
Title III - Immigration Education Program	84.365A	22-4905-00		2,688	2,688						2,688	36,800
		23-4905-00						17,931			17,931	79,912

• (M) Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

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090-010-1160-22
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			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)			
Passed through Illinois State Board of Education (continued)										
Title II - Teacher Quality	84.367A	22-4932-00	245,752	140,180	385,932				385,932	441,979
	84.367A	23-4932-00		116,787			162,382		162,382	336,565
Title IV - 21st Century Comm Learning Centers	84.287C	22-4421-00	281,326	406,870	657,833		30,363		688,196	784,832
	84.287C	23-4421-00		156,153			337,542		337,542	360,000
Elementary and Secondary Education Relief Fund (M)	84.425D	21-4998-E2 COVID 19	2,177,494	1,157,433	2,716,872				2,716,872	6,262,920
	84.425D	23-4998-E2 COVID 19		2,208,226			2,756,816	171,177	2,927,993	2,927,993
	84.425D	20-4998-ER COVID 19	562,574						0	1,448,831
	84.425D	23-4998-HT COVID 19		234,867			259,066		259,066	259,066
	84.425C	21-4998-DG COVID 19	79,666	7,243	20,408				20,408	266,112
	84.425C	21-4998-EC COVID 19	27,957		-49				-49	80,873
	84.425C	22-4998-JK COVID 19		13,828	12,415		14,428		26,843	27,750
	84.425C	23-4998-DG COVID 19		45,375			45,375		45,375	45,375
	84.425U	22-4998-E3 COVID 19	2,132,382	5,388,137	3,131,495		5,053,239		8,184,734	14,469,686
	84.425U	23-4998-EB COVID 19					9,424		9,424	107,211
	84.425W	22-4998-HL COVID 19	620	82,422	620		82,422		83,042	83,043
	84.425	22-4998-FS		68,644			174,835		174,835	350,000
Total U.S. Department of Education			7,490,539	15,518,268	11,494,437		13,862,809	269,144	25,626,390	
U.S. Department of Health and Human Services										
Passed-through Illinois Department of Healthcare and Family Services										
Medicaid Cluster/Administrative Outreach	93.778	22-4900-00	165,618		165,618				165,618	N/A
	93.778	23-4900-00		212,500			212,500		212,500	N/A
Total Department of Health and Human Services			165,618	212,500	165,618		212,500		378,118	

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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

Board of Education
Urbana School District No. 116
Urbana, Illinois

We have audited, in accordance with 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 combined financial statements of Urbana School District No. 116 (District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated October 6, 2023, which expressed an adverse opinion because of a departure from accounting principles generally accepted in the United States of America.

We have audited, in accordance with 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 regulatory basis financial statements and related notes to the financial statements of the District, as of and for the year ended June 30, 2023 and have issued our report thereon dated October 6, 2023. Our report expressed an unmodified opinion on the regulatory basis of accounting and an adverse opinion because of a departure from accounting principles generally accepted in the United States of America.

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 opinions 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 District'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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

FORVIS,LLP

Decatur, Illinois
October 6, 2023

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 Uniform Guidance

Independent Auditor's Report

Board of Education
Urbana School District No. 116
Urbana, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Urbana School District No. 116's (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 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 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 (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 "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 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 “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 regulatory basis financial statements of Urbana School District No. 116, as of and for the year ended June 30, 2023, and have issued our report thereon dated October 6, 2023, which contained an unmodified opinion on the regulatory basis and an adverse opinion because the financial statements were not prepared in accordance with generally accepted accounting principles. Our audit was conducted for the purpose of forming opinions on the regulatory basis 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 regulatory basis 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 regulatory basis financial statements. The information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory basis 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 regulatory basis financial statements as a whole.

FORVIS,LLP

Decatur, Illinois
October 6, 2023

URBANA SCHOOL DISTRICT NO. 116
090-010-1160-22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Unmodified (Regulatory)

Type of auditor's report issued: Adverse (GAAP)
 (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, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

AL NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.425	Education Stabilization Funding	8,395,605
84.010	Title I	2,569,939
21.027	ARPA - Coronavirus State and Local Fiscal Recovery Funds	546,136
Total Amount Tested as Major		\$11,511,680

Total Federal Expenditures for 7/1/2022 - 6/30/2023 \$18,162,184

% tested as Major 63.38%

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

Auditee qualified as low-risk auditee? _____ YES X NO

⁷ 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."

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

⁹ When the AL number is not available, include other identifying number, if applicable.

¹⁰ 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.

URBANA SCHOOL DISTRICT NO. 116
090-010-1160-22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2023 - NONE** 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

¹¹ 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.)

¹² 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

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

URBANA SCHOOL DISTRICT NO. 116
090-010-1160-22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2023 - NONE 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. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

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

URBANA SCHOOL DISTRICT NO. 116
090-010-1160-22
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2023

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
None		

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ 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.

Year Ending June 30, 2023
URBANA SCHOOL DISTRICT NO. 116
Corrective Action Plan

Finding Number:

Finding Synopsis:

Action Steps:

Contact Person(s):

Anticipated Completion Date: